DOCUMENT RESUME

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ABSTRACT

This document, one of eight in a multi-cultural competency-based vocational/technical curricula series, is on clerical occupations. This program is designed to run 36 weeks and cover 10 instructional areas: beginning typing, typing I, typing II, duplicating, receptionist activities, general office procedures, operation of electronic calculator, business math, accounting, and business English. A duty-task index lists competencies in each instructional area that the student should be able to perform at the end of the program. For example, in the duplicating section, a student should be able to (1) prepare the master for fluid duplicator, (2) operate a fluid duplicator, (3) type a stencil, (4) duplicate copies on a stencil duplicator, (5) produce a master copy from the thermo-fax for the fluid duplicator, and (6) produce a master copy for the stencil machine. In section 1, each instructional task area contains a list of performance objectives, evaluation criterion, performance guide, and a list of tasks to be covered. In section 2, the introduction and duty-task index is repeated in English, Spanish, and Laotian. Section 3 lists technical terms concerning clerical occupations in English, Spanish, and Laotian. (CT)

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ED205783

CE 029 799

Multi-cultural Competency-based Vocational Curricula

Illinois
State Board of
Education

Adult,
Vocational and
Technical Education

Fiberglass
Automotive Mechanics
Machine Trades
Autobody Repair
Welding
Maintenance Mechanics
Clerical Cluster
Food Service

U.S. DEPARTMENT OF HEALTH
EDUCATION & WELFARE
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Multi-cultural Competency-based Vocational/Technical Curricula Series

Sponsored by Illinois State Board of Education

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June 1981

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    CLERICAL CLUSTER

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    Spanish
    Laotian

IV. Technical Lexicon:
    English
    English/Spanish
    English/Laotian

ILLINOIS STATE BOARD OF EDUCATION

Department of Adult, Vocational and Technical Education
Research and Development Section

Product Abstract

1. Title of material Multi-Cultural, Competency-Based, Vocational Curricula Series: CLERICAL CLUSTER

2. Date material was completed June, 1981

3. Please check one: New Material ☐ Revised Material ☒

4. Originating agency Project Development & Management, School of Technical Careers
Address Southern Illinois University, Carbondale, IL Zip Code 62901

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USOE Code

- ☐ 01 Agricultural Education
- ☒ 03 Business and Office Education
- ☐ 04 Distributive Education
- ☐ 07 Health Occupations Education
- ☐ 09 Home Economics Education
- ☐ 10 Industrial Art Education
- ☐ 16 Technical Education
- ☐ 17 Trade and Industrial Education
- ☐ 22 Cooperative Education
- ☐ Career Education
- ☐ Other (Specify)

8. Education Level:

- ☐ Pre-K Thru 6
- ☒ Post-Secondary
- ☒ Administrator (Pre-Service)
- ☐ 7-8
- ☒ Adult
- ☒ 9-10
- ☒ Teacher (Pre-Service)
- ☐ Other Specify)
- ☒ 11-12

9. Intended for Use By:

- ☒ Student
- ☐ Teacher Educator
- ☒ Other (Specify) Adult Education Specialist/Bilingual Instructor/ Vocational Instructors
- ☒ Classroom Teacher
- ☐ Guidance Staff
- ☐ Local Adminstrator
- ☐ State Personnel

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- ☐ Regular
- ☒ Limited English Proficiency
- ☒ Disadvantaged
- ☐ Handicapped
- ☒ Other (Specify) Adult

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16. General Description (State the general objective and suggested method of use. Summarize the content and tell how it is organized. Continue on back of this sheet or on another sheet, if necessary.):

CLERICAL CLUSTER series contains:

1. Competency-Based Curriculum in VESL.
2. Program Introduction and Outline in English; Laotian; and Spanish.
3. Lexicon of Technical Terms in VESL; English-Laotian; and English Spanish versions.

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COMPETENCY-BASED CURRICULUM SERIES

CLERICAL CLUSTER

CAREER DEVELOPMENT CENTER
SCHOOL OF TECHNICAL CAREERS
SOUTHERN ILLINOIS UNIVERSITY
CARBONDALE, ILLINOIS

COMPETENCY-BASED VOCATIONAL/TECHNICAL CURRICULUM SERIES

CLERICAL CLUSTER

MASAKO T. SHIN, CURRICULUM SPECIALIST, STC, SIU-C

The preparation of this multicultural series was aided financially through funding agreements with the Illinois State Board of Education/Department of Adult, Vocational and Technical Education.

(Contract Numbers: R-33-10-C-0442-400, R-33-21-J-0542-400)

June 1981

ARDEN L. PRATT, DEAN
E. HOLLIS MERRITT, ASST. DEAN
LARRY HEPBURN, CENTER DIRECTOR

OUR GOAL

TO ACHIEVE THE MAXIMUM IN THE MINIMUM TIME

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INTRODUCTION

The Clerical program runs 36 weeks covering a variety of clerical tasks such as typing, general office practice - filing/ receptionist skills, use of office machines - duplicating machines/electronic calculators/transcribing machines, beginning bookkeeping, shorthand, and practical business mathematics and English.

During the course of the training program, the student will learn to perform one or a variety of duties as clerk-typist, bookkeeper and/or stenographer.

A daily study/work schedule for the student is basically, as follows. However, the student's training schedule may vary depending on aptitude, interest and progress in class.

Student's Daily Study Schedule

I. Typing: 2 hours.

1. Beginning Typing - For students needing keyboard mastery.
2. Typing I - For students whose typing speeds are below 40 words a minute.
3. Typing II - For students whose typing speeds are above 40 words a minute.

II. English Usage: 1 hour.

III. Business Mathematics: 2 hours.

1. The student with a high school diploma will have one hour of business mathematics and one hour of shorthand or other clerical course.
2. The student without a high school diploma will have one hour of business mathematics and study one hour for the GED exam (a high school equivalency test).

IV. Spelling/Vocabulary Development: 1 hour.

Upon completion of this study area, the student may use this hour for studying either shorthand or any of the clerical clusters where the student shows weakness.

V. Filing: 1 hour.

Upon mastery of filing skills, the student may use this time block for the mastery of office machines.

VI. Office Skills Lab/O.J.T. Training: 1 hour.

CLERICAL CLUSTER: DUTY-TASK INDEX

I. BEGINNING TYPING - taped program for learning keyboard (available only in the classroom)

II. TYPING I

1. Typing from a rough draft.
2. Tabulation.
3. Setting margin stops.
4. Vertical centering (Mathematical method).
5. Horizontal centering.
6. Erasing.
7. Word division.
8. Horizontal placement of columns.
9. Centering columnar headings.
10. Vertical centering (Backspace-from-center method).
11. Aligning and typing over words.
12. Typing memoranda.
13. Assembling, inserting, and erasing a carbon pack.
14. Business/personal letter in modified block style.
15. Addressing small envelopes; folding and inserting letters.
16. Typing on postal cards.
17. Typing topic outlines.
18. Typing manuscript - unbound.
19. Typing superior figures and footnotes on a manuscript.

III. TYPING II

1. Address small envelopes.
2. Address large envelopes.
3. Type an interoffice memorandum.
4. Type an invoice.
5. Type a voucher check.
6. Type three business letters using the letter placement table.
7. Type a business letter in block style with open punctuation.
8. Type a business letter in modified block with mixed punctuation.
9. Type a business letter in modified block with indented paragraphs and mixed punctuation.
10. Leftbound manuscript with footnotes.
11. Type a manuscript title page.
12. Type a report from rough draft copy.
13. Type index cards.
14. Type unbound manuscript without footings.
15. Prepare a page line gauge.
16. Typing on postal cards.
17. Fold letters and insert in envelopes.
18. Typing superior figures and footnotes by using the automatic line finder or ratchet release.

CLERICAL CLUSTER: DUTY-TASK INDEX

III. TYPING II (cont.)

19. Type from rough draft.
20. Type four-column tables.
21. Center columnar headings.
22. Center and type three-column table containing figures.
23. Type leaders.
24. Typing a boxed tabulation.
25. Typing skills: Timed writings.
26. Type a table of contents.
27. Type a bibliography.

IV. DUPLICATING

1. Preparing the master for fluid duplicator.
2. Operating a fluid duplicator.
3. Type a stencil.
4. Duplicate copies on a stencil duplicator.
5. Produce a master copy from the thermo-fax for the fluid duplicator.
6. Produce a master copy for the stencil machine.

V. RECEPTIONIST ACTIVITIES

1. Greet callers and visitors.
2. Maintain the visitors' log.
3. Answer the telephone.
4. Place a telephone call.
5. Place long distance calls.
6. Process incoming and outgoing mail.
7. Practice good grooming and personal hygiene.
8. Grooming - Self Analysis Test.
9. Learn about human relations.

VI. GENERAL OFFICE PROCEDURES

1. Take and transcribe a dictation applying Gregg shorthand.
2. Applying the ABC Stenoscript rules 1-40, high frequency words and brief forms in dictation.
3. Type with transcribing machine.
4. Filing.
5. Cross-reference the documents.
6. Filing personal names. (Learning Activity Package 1)
7. Filing business names. (Learning Activity Package 2)
8. Handling the special filing problems. (Learning Activity Package 3).
9. Retrieve materials from files.
10. Retrieve materials, information, or record data from files. (Finding Tests 1-9)
11. Filing: Requisition and charge procedures.

CLERICAL CLUSTER: DUTY-TASK INDEX

VII. OPERATION OF ELECTRONIC CALCULATOR

1. Learn machine parts of electronic calculator.
2. Perform a touch addition.
3. Perform a touch subtraction.
4. Prepare deposit slips and statements of accounts.
5. Perform multiplication to complete invoices.
6. Perform multiplication of fractions and percentages to compute the inventory extensions, markdowns,and discount prices.
7. Use the memory register in preparing expense reports.
8. Use the memory register for individual product accumulation in preparing sales slips.
9. Perform multifactor multiplication.
10. Perform the multiplication problems containing a constant to complete an invoice or a purchase order.
11. Perform negative multiplication to complete inventory extensions.
12. Prorate percentages.
13. Calculate the selling price when the markup is expressed as a percentage of the cost.
14. Find the selling price when the markup is expressed as a percentage of the selling price.
15. Reconcile a bank statement.
16. Verify individual income tax return - Form 1040A.
17. Verify income tax return - Form 1040.
18. Complete travel expense forms.
19. Payroll.
20. Find cash discounts using the electronic calculator.
21. Find the amount of chain discounts and the net amount due using the electronic calculator.
22. Find special unit prices.
23. Complete invoice using the electronic calculator.
24. Total the accounts-receivable-ledger cards.
25. Divide using the electronic calculator.
26. Find inventory turnover.
27. Perform chain division.
28. Find averages using the electronic calculator.
29. Perform division problems with a constant divisor.
30. Perform quotient accumulation using a memory register.
31. Find the amount of interest using the electronic calculator.
32. Find the interest due on promissory notes using the electronic calculator.
33. Find the credit balances in accounts-receivable-ledger sheets using the electronic calculator.
34. Find the percent of increase or decrease using the electronic calculator.

CLERICAL CLUSTER: DUTY-TASK INDEX

VIII. BUSINESS MATHEMATICS

1. Addition and subtraction of whole numbers.
2. Multiplication of whole numbers.
3. Division of whole numbers.
4. Complete a comprehensive test on whole numbers
5. Addition and subtraction of decimal numbers.
6. Multiplication of decimal numbers.
7. Division of decimal numbers.
8. Complete a comprehensive test over decimal numbers.
9. Addition and subtraction of fractions.
10. Multiplication of fractions.
11. Division of fractions.
12. Complete a posttest on fractions.
13. Complete a comprehensive test on whole numbers, decimal numbers and fractions.
14. Change percentages to common fractions or mixed numbers.
15. Change decimal numbers to percentages.
16. Change percentages to decimal numbers.
17. Change common fractions to percentages.
18. Complete a comprehensive test on percent numbers.
19. Find the percentage.
20. Find the base number.
21. Calculate the rate.
22. Complete a comprehensive test on base, rate and percentage.
23. Learn the standards and regulations for maintaining a payroll system for the Federal government.
24. Determine the number of exemptions.
25. Prepare a payroll.
26. Calculate the amount of deductions from gross earnings.
27. Complete the payroll registers using a tax table.
28. Prepare "Employer's Quarterly Federal Tax Return" reports.
29. Find the simple interest.
30. Find the exact interest.
31. Find the banker's 60-day interest.
32. Use the interest table to find the amount of interest.
33. Find the compound interest.
34. Complete the comprehensive test on interest.
35. Determine mean, median and mode.
36. Prepare the broken line graph.
37. Prepare a bar graph.
38. Prepare a rectangular graph.
39. Prepare a circle graph.
40. Read a pictograph.
41. Interpret the graphic data.
42. Complete a comprehensive exam on graphs.
43. Maintain petty cash fund.

VIII. BUSINESS MATHEMATICS (cont.)

44. Maintain records on customer accounts.
45. Prepare inventory records.
46. Prepare equipment records.
47. Reconcile a bank statement.
48. Complete a comprehensive test on business records.
49. Calculate perimeter and area in metric system.
50. Calculate metric volume and capacity.
51. Calculate metric weight.
52. Convert the Fahrenheit temperature to the Celsius.

IX. ACCOUNTING

1. Post to the ledger directly from invoices, credit memos, or checks.
2. Post (transfer) entries from journals to ledger.
3. Post from cash journals.
4. Compute the balance column amount into the ledger accounts.
5. Correct errors indicated by trial balance.
6. Foot, prove, and rule the cash journals.
7. Open a bookkeeping system for new business.
8. Prepare the post-closing trial balance.
9. Prepare income statements.
10. Prepare capital statements.
11. Prepare a report from the balance sheet.

X. BUSINESS ENGLISH

1. Identify sentence and sentence fragments.
2. Capitalization.
3. Sentence end marks.
4. Apply rules of commas.
5. Apply the rules of colons and semicolons.
6. Apply rules of apostrophes.
7. Distinguish between verbs of action, verbs of being, and helping verbs.
8. Identify and use correct verb number.
9. Use correct verb tense.
10. Identify types of nouns in sentences.
11. Identify pronouns and types of pronouns in sentences.
12. Identify and use simple subjects in sentences.
13. Demonstrate ability to identify and use complete subjects and predicates.

CLERICAL CLUSTER

II. TYPING I

Tasks Covered:

1. Typing from a rough draft.
2. Tabulation.
3. Setting margin stops.
4. Vertical centering (Mathematical method).
5. Horizontal centering.
6. Erasing.
7. Word division.
8. Horizontal placement of columns.
9. Centering columnar headings.
10. Vertical centering (Backspace-from-center method).
11. Aligning and typing over words.
12. Typing memoranda.
13. Assembling, inserting, and erasing a carbon pack.
14. Business/personal letter in modified block style.
15. Addressing small envelopes, folding and inserting letters.
16. Typing on postal cards.
17. Typing topic outlines.
18. Typing manuscript - unbound.
19. Typing superior figures and footnotes on a manuscript.

DUTY: TYPING I

TASK: Typing from a rough draft.

Performance Objectives:

Given a rough draft copy, the student will type a corrected copy.

Evaluation Criterion:

The student will type a corrected copy from a rough draft with 95% accuracy.

Performance Guide:

1. Know the proofreader's marks.
2. Type from a rough draft.

DUTY: TYPING I

TASK: Tabulation

Performance Objectives:

Given the information needed, the student will produce a four column table.

Evaluation Criterion:

The student will correctly tabulate a four column table.

Performance Guide:

1. Clear all tabs.
2. Calculate tab stops.
3. Set tabs at desired location.
4. Type the table.

DUTY: TYPING I

TASK: Set margin stops.

Performance Objectives:

Given the space line required, the student will set left and right margins.

Evaluation Criterion:

The student will set the left and right margins correctly.

Performance Guide:

1. Find center.
2. Set left margin.
3. Set right margin.

DUTY: TYPING I

TASK: Vertical centering (Mathematical method).

Performance Objectives:

Given the information, the student will vertically center a problem.

Evaluation Criterion:

The student will vertically center a problem with 95% accuracy within 20 minutes or a length of time considered reasonable by the instructor.

Performance Guide:

1. Count the lines and blank line spaces needed.
2. Subtract lines needed from lines available.
3. Divide remainder by 2 to get top and bottom margins. If a fraction results, disregard it. Reading position: subtract 2 from exact top margin.
4. Type the problem.
5. Proofread and correct all errors.

DUTY: TYPING I

TASK: Horizontal centering.

Performance Objectives:

Given the information needed, the student will horizontally center and type attractively.

Evaluation Criterion:

The student will correctly center the given material horizontally.

Performance Guide:

1. Insert paper with the left edge at 0.
2. Clear all tabs.
3. Find center of the paper.
4. Backspace once for each two letters, figures, spaces, and punctuation marks in the material to be centered.
5. Do not backspace for an odd or leftover stroke.
6. Type given material.

DUTY: TYPING I

TASK: Erasing.

Performance Objectives:

Given an erasing drill, the student will type a given problem with errors and then erase and correct each error.

Evaluation Criterion:

Using the erasing drill provided, the student will type the problem with errors, erase and correct each error with results producing an acceptable erasure and correction. This problem will be completed within 20 minutes and with 95% accuracy.

Performance Guide:

1. Type copy with errors.
2. Use a plastic shield and/or index card.
3. Lift paper bail. Turn paper forward if the error is on the upper two thirds of the page or backward if it is on the lower third.
4. Erase lightly: Don't "scrub" error. Blow eraser particles away.
5. Return the paper to writing position and type.

DUTY: TYPING I

TASK: Word division.

Performance Objectives:

Given a list of words, the student will correctly indicate the dividing places and type the group of words in a table centered both horizontally and vertically.

Evaluation Criterion:

Using the word list provided and a reference manual, the student will correctly divide the words and type the list in a four-column table arrangement, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Apply the rules for dividing words.
2. Arrange the words in four columns.
3. Plan the table.
4. Type the problem.
5. Proofread and correct errors.

DUTY: TYPING I

TASK: Horizontal placement of columns.

Performance Objectives:

Given problems with two-, three-, and four-columns of words or figures, the student will prepare horizontal tables with the columns placed correctly.

Evaluation Criterion:

Using the materials provided, the student will accurately type a two-, three-,and four-column table, making corrections where necessary and within a length of time considered reasonable by the instructor.

Performance Guide:

1. Move margin stops to end of scale.
2. Clear all tabulator stops.
3. Find center of paper.
4. Decide spacing between columns.
5. Set left margin stop by backspacing method.
6. Set tabulator stops.
7. Type problem.
8. Proofread.
9. Correct errors.

DUTY: TYPING I

TASK: Centering columnar headings.

Performance Objectives:

Given the information needed, the student will accurately center a columnar heading.

Evaluation Criterion:

Using the information provided, the student will accurately center a columnar heading, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Determine center of column.
2. Center columnar heading from center of column.
3. Type the columnar heading.
4. Check accuracy of heading.
5. Proofread.
6. Correct any errors.

DUTY: TYPING I

TASK: Vertical centering (Backspace-from-center method).

Performance Objectives:

Given the information needed, the student will vertically center a problem by using the backspace-from-center method.

Evaluation Criterion:

Using the information the student will correctly center a problem vertically by using the backspace-from-center method, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Find vertical center of paper.
2. Roll platen back once for each two lines, each two blank lines, or line and blank line space to be centered. Ignore odd or leftover line.
3. Type problem.
4. Proofread and correct errors.
5. Check accuracy by folding paper in half and checking line beginnings and endings.

DUTY: TYPING I

TASK: Aligning and typing over words.

Performance Objectives:

Given the information needed, the student will align and type over words.

Evaluation Criterion:

Using the information given, the student will accurately align and type over words, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Type the sentence.
2. Remove the paper.
3. Reinsert the paper.
4. Operate the variable line spacer and paper release to align up the letter "i".
5. Check accuracy by using stencil position.
6. Type over the designated words.

DUTY: TYPING I

TASK: Typing memoranda.

Performance Objectives:

Given the information needed, the student will type communications in a memorandum form.

Evaluation Criterion:

Using the information provided, the student will type a memorandum in block style with all errors corrected, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Use a half sheet of paper.
2. Type date on line 7.
3. Triple-space and type subject.
4. Triple-space and type body single-space. Double-space between paragraphs.
5. Proofread and correct errors.

DUTY: TYPING I

TASK: Assembling, inserting, and erasing a carbon pack.

Performance Objectives:

Given the necessary supplies, the student will assemble, insert, type, and erase using a carbon pack.

Evaluation Criterion:

Using the material supplied, the student will assemble, insert, type, and erase, using a carbon pack with 95% accuracy and within a length of time considered reasonable by the instructor.

Performance Guide:

1. Assemble the carbon pack.
2. Insert pack into machine: carbon side toward student.
3. Type problem.
4. Proofread.
5. Correct errors: Make clean corrections on carbon copy.

DUTY: TYPING I

TASK: Business/personal letter in modified block style.

Performance Objectives:

Given the information needed, the student will type a business/personal letter in modified block style.

Evaluation Criterion:

Using the information given, the student will type a business/personal letter, correcting all errors and using modified block style, with 95% accuracy and within a length of time considered reasonable by the instructor.

Performance Guide:

1. Type return address on line 16, from the center of paper.
2. Leave three blank lines between date and inside address.
3. Double-space between inside address and salutation.
4. Double-space between salutation and body of letter.
5. Single-space body of letter.
6. Double-space between paragraphs.
7. Begin complimentary close at the center of paper.
8. Double-space and type student's reference initials.
9. Double-space and type any additional information.
10. Proofread.
11. Correct errors.

DUTY: TYPING I

TASK: Addressing small envelopes; folding and inserting letters.

Performance Objectives:

Given the information needed, the student will address small envelopes; fold and insert letters.

Evaluation Criterion:

Using the information and supplies provided, the student will type the address on a small envelope accurately and with proper placement, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Type the return address in block style, single-spaced.
2. Begin 2" from top and 2 1/2" from the left edge; type the envelope address in block style, single-spaced.
3. Fold the letter:
    - a. With the letter face up, fold from the bottom up to 1/2" of the top.
    - b. Fold the right third to left.
    - c. Fold from left to right; fold the left third to 1/2" of the last crease.
    - d. Insert last creased edge first.

DUTY: TYPING I

TASK: Typing on postal cards.

Performance Objectives:

Given the supplies needed, the student will type a memorandum on a postal card.

Evaluation Criterion:

Using the materials provided, the student will correctly type a memorandum on a postal card, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Know lines available for typing.
2. Know the spaces available for typing.
3. Type the material provided.
4. Proofread.
5. Correct errors.

DUTY: TYPING I

TASK: Typing topic outlines.

Performance Objectives:

Given the information needed, the student will type an outline.

Evaluation Criterion:

Using the information provided, the student will correctly type the material in the outline, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Center vertically.
2. Type outline.
3. Proofread.
4. Correct errors.

DUTY: TYPING I

TASK: Typing manuscript - unbound.

Performance Objectives:

Given the information needed, the student will type a manuscript.

Evaluation Criterion:

Using the information provided, the student will type a manuscript in correct form, making corrections where necessary and within a length of time considered reasonable by the instructor.

Performance Guide:

1. Use 1" side and bottom margins and a 2" top margin.
2. Center title.
3. Triple-space after title; double-space the body.
4. Center and type the pagination half an inch above the bottom edge of the sheet.
5. Proofread.
6. Erase and correct errors as necessary.

DUTY: TYPING I

TASK: Typing superior figures and footnotes on a manuscript.

Performance Objectives:

Given the necessary information, the student will type superior figures and footnotes.

Evaluation Criterion:

Using the information provided, the student will correctly type superior figures and footnotes on a manuscript page, with all errors neatly corrected and within a length of time considered reasonable by the instructor.

Performance Guide:

1. Plan the manuscript (with last typed line of manuscript given):
    a. Use page line gauge.
    b. Save 2 lines for the divider line; 3 or 4 lines for each footnote; 6 lines for bottom margin.
2. Type the superior figure:
    a. Operate the automatic line finder or ratchet release.
    b. Turn the cylinder back half a space toward you.
    c. Type the figure.
    d. Return the ratchet release and cylinder to normal position.
3. Type the footnote:
    a. Type on same page with its corresponding superior figure.
    b. Single-space after last line of text, then type 1-1/2" divider line.
    c. Double-space and type the footnote with single-spacing and a paragraph indention.
    d. Proofread and correct all errors.

CLERICAL CLUSTER

III. TYPING II

Tasks Covered:

1. Address small envelopes.
2. Address large envelopes.
3. Type an interoffice memorandum.
4. Type an invoice.
5. Type a voucher check.
6. Type three business letters using the letter placement table.
7. Type a business letter in block style with open punctuation.
8. Type a business letter in modified block with mixed punctuation.
9. Type a business letter in modified block with indented paragraphs and mixed punctuation.
10. Leftbound manuscript with footnotes.
11. Type a manuscript title page.
12. Type a report from rough draft copy.
13. Type index cards.
14. Type unbound manuscript without footings.
15. Prepare a page line gauge.
16. Typing on postal cards.
17. Fold letters and insert in envelopes.
18. Typing superior figures and footnotes by using the automatic line finder or ratchet release.
19. Type from rough draft.
20. Type four-column tables.
21. Center columnar headings.
22. Center and type three-column table containing figures.
23. Type leaders.
24. Typing a boxed tabulation.
25. Typing skills: Timed writings.
26. Type a table of contents.
27. Type a bibliography.

DUTY: TYPING II

TASK: Address small envelopes.

Performance Objectives:

Given twelve small envelopes and information containing a return address, addressee notations, mailing notations, and other vital information, the student will correctly address the envelopes in block style.

Evaluation Criterion:

The student will execute the task without any errors, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Determine the proper placement of return address.
2. Determine the proper placement of inside address.
3. Determine the proper placement of addressee notations.
4. Determine the proper placement of mailing notations.
5. Know the two-letter state abbreviations.
6. Know the proper placement of the zip code.
7. Type the envelopes.
8. Proofread the envelopes.
9. Correct all errors.

DUTY: TYPING II

TASK: Address large envelopes.

Performance Objectives:

Given twelve large envelopes and information on return addresses, addressee notations, mailing notations, and other vital information, the student will correctly address the envelopes in block style.

Evaluation Criterion:

The student will address the envelopes without any errors, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Know the proper placement of the return address.
2. Know the proper placement of the inside address.
3. Know the proper placement of addressee notations.
4. Know the proper placement of mailing notations.
5. Know the two-letter state abbreviations.
6. Know the proper placement of the zip code.
7. Type the envelopes.
8. Proofread and check the format.
9. Correct all errors.

DUTY: TYPING II

TASK: Type an interoffice memorandum.

Performance Objectives:

Given the materials needed, the student will type a memorandum with one carbon copy.

Evaluation Criterion:

The student will type the memorandum in the proper format, with all the errors corrected, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Align the heading information.
2. Leave two blank lines after heading lines.
3. Single-space the body of the message.
4. Indent the enumerated items five spaces.
5. Proofread and correct all errors.

DUTY: TYPING II

TASK: Type an invoice.

Performance Objectives:

Given an invoice form and the needed information, the student will type an invoice in proper format.

Evaluation Criterion:

The student will type the invoice, free of errors, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Set tabs for items to be typed.
2. Use invoice form.
3. Type an invoice.
4. Proofread and correct all errors before removing from typewriter.
5. Fold the invoice for window envelope.

DUTY: TYPING II

TASK: Type a voucher check.

Performance Objectives:

Given an appropriate form and information, the student will type a voucher check in proper format.

Evaluation Criterion:

The student will type the voucher check correctly, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Use a preprinted voucher check form.
2. Type the appropriate information on the ruled lines and check stubs.
3. Correct all errors.

DUTY: TYPING II

TASK: Type three business letters using the letter placement table.

Performance Objectives:

Given the information needed, the student will type three business letters (one long; one medium; and one short in length) using the letter placement table for setting margins.

Evaluation Criterion:

The student will complete the project, with all errors corrected, within a time period considered reasonable by the instructor.

Performance Guide:

1. Select the letter classification.
2. Set margins according to the letter placement table.
3. Prepare the machine.
4. Type letters in proper format.
5. Proofread and check the format.
6. Correct all errors.

DUTY: TYPING II

TASK: Type a business letter in block style with open punctuation.

Performance Objectives:

Given the necessary information and materials, the student will type a business letter, making one carbon copy, in block style with open punctuation.

Evaluation Criterion:

The student will complete the project, with all the errors corrected, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Prepare the machine.
2. Prepare a carbon pack.
3. Set the margins.
4. Study the format specified, and type the letter in the proper format.
5. Proofread.
6. Correct all errors.

CLERICAL: Typing II - Block Style with Open Punctuation.

TEN CRAB ORCHARD
MARION, IL 62938

Telephone: 997-3381

WORD-PROCESS UNLIMITED

Typing - Stenographic Services

June 30, 1980

Dr. Paul F. Weeks, President
Systems Design Corporation
11463 Delmar Blvd.
St. Louis, MO 60012

Dear Dr. Weeks

Today many business firms use the block style letter for their correspondence. This letter is an example of that style. You will note that all lines start at the left margin. The advantage of this style is that the mechanical process of indenting opening and closing lines, or paragraphs, is eliminated. This practice saves typing time as well as space.

Open punctuation is used with this letter. Punctuation marks are omitted after the date, address, salutation, and complimentary close unless an abbreviation is used. In this case the period is typed as a part of the abbreviation. Elimination of these punctuation marks helps to increase letter production rates. Another recommended timesaving feature is to type only the typist's initials for reference when the dictator's name is typed in the closing lines.

As you can see, the block style letter gives good placement appearance. Because many extra typing strokes and motions are eliminated, the use of this style does help to increase letter production rates. It is the letter style I recommend for use in the business office.

Sincerely yours

N.T. Swift
Communications Consultant

bw

DUTY: TYPING II

TASK: Type a business letter in modified block with mixed punctuation.

Performance Objectives:

Given the necessary materials and information, the student will type a business letter, making one carbon copy, in modified block style with mixed punctuation.

Evaluation Criterion:

The student will complete the project, with all the errors corrected, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Prepare the machine.
2. Prepare a carbon pack.
3. Set margins.
4. Study the format of modified block style with mixed punctuation.
5. Type the letter in the proper format.
6. Proofread and check the format.
7. Correct all the errors.

CLERICAL: Typing II - Modified Block with Mixed Punctuation.

SPACEAGE TECH
SCHOOL/OFFICE EQUIPMENT COMPANY
11 Guittard Road   Burlingame, CA 94010   415/697-7050

May 2, 1980

Ms. Phillis Stucker, Training Director
Career Development
Crab Orchard
Marion, IL 62938

Dear Ms. Stucker:

Surely you agree that few things are more personal than the messages you write. They convey your ideas, your thoughts, your ideals. They are you - on paper. But are the messages that bear your signature giving you fair representation?

Study this message for a moment and decide for yourself. Note how it is centered upon the page. Then observe that the margins are balanced and clearly defined, that the paragraphs are well proportioned.

Note also that every type character is clean-cut, uniform in impression, and evenly spaced. The capitals, which in so many cases show a tendency to jump above the line, are in perfect alignment.

Compare and see! Let us deliver a new IMPACT ELECTRIC typewriter to your office where you can see for yourself how the performance of an IMPACT will give you better-looking messages for better representation. Your signature on the enclosed card is all it takes to arrange an appointment.

Sincerely yours,

J. Marshall Goodtype
Regional Sales Manager

bw

Enclosure

DUTY: TYPING II

TASK: Type a business letter in modified block with indented paragraphs and mixed punctuation.

Performance Objectives:

Given the necessary materials and information, the student will type a business letter, making one carbon copy, in modified block style with indented paragraphs and mixed punctuation.

Evaluation Criterion:

The student will complete the project, with all the errors corrected, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Prepare the machine.
2. Prepare a carbon pack.
3. Set margins.
4. Study the format of modified block style with indented paragraphs and mixed punctuation.
5. Type the letter in the proper format.
6. Proofread and check the format.
7. Correct all the errors.

CLERICAL: Typing II - Modified Block with Indented Paragraphs and Mixed Punctuation.

TEN CRAB ORCHARD
MARION, IL 62938

Telephone: 997-3381

WORD-PROCESS UNLIMITED

Typing - Stenographic Services

February 15, 1980

Mr. Mark Sellwell, Sales Manager
Associated Industries, Inc.
1078 California Avenue
Seattle, WA 98116

Dear Mr. Sellwell:

Often the effectiveness of a letter is reduced if it is poorly placed on the page. Good letter placement has eye appeal. A letter that is properly placed on the page gets the kind of positive attention that leads to action as your customer reads your message.

Our Research Division has just completed an intensive study of letter placement problems. They have developed a new letter placement guide that assures good placement every time. Several copies of this new guide are enclosed. Why not have your typists try it? I know you will be pleased with the very attractive "picture frame" placement it will give your letters.

This letter placement guide is another of the free services we offer to the busy executive who must depend upon his typing staff for proper letter placement. It is always good to have an occasion to be of service to you.

Sincerely yours,

Marge Tipewell, Manager

bw

Enclosures

DUTY: TYPING II

TASK: Leftbound manuscript with footnotes.

Performance Objectives:

Given the materials to be typed, the student will type a leftbound manuscript with footnotes in proper format.

Evaluation Criterion:

The student will type a leftbound manuscript in proper format, using footnotes typed in proper form, and correct all errors, within a time considered reasonable by the instructor.

Performance Guide:

1. Determine margins (left, top, right-side, and bottom).
2. Use page line gauge.
3. Center the title.
4. Double space.
5. Type material single-spaced, quotations and enumerations indented.
6. Proofread and check format.
7. Correct errors.

DUTY: TYPING II

TASK: Type a manuscript title page.

Performance Objectives:

Given the information for the title page, the student will type a title page for a manuscript.

Evaluation Criterion:

The student will type a title page for a manuscript, using proper spacing and with all errors corrected, within a time period considered acceptable by the instructor.

Performance Guide:

1. Center each line on the title page horizontally.
2. Center vertically leaving the appropriate number of blank lines betwen each line of writing.
3. Type the title page.
4. Proofread and check the format.
5. Correct all errors.

DUTY: TYPING II

TASK: Type a report from rough draft copy.

Performance Objectives:

Given a rough draft the student will type a report in a proper format.

Evaluation Criterion:

The student will type a report in proper report form, correcting all errors, within a time considered reasonable by the instructor.

Performance Guide:

1. Know the proofreader's marks.
2. Set the margin.
3. Type in the proper report form.
4. Check the format and proofread.
5. Correct errors.

DUTY: TYPING II

TASK: Type index cards.

Performance Objectives:

Given the supplies necessary, the student will type index cards.

Evaluation Criterion:

The student will center vertically and horizontally information on a 5" x 3" cards (long side up) with all errors corrected, within a time considered reasonable by the instructor.

Performance Guide:

1. Determine spaces available on card.
2. Determine lines available on card.
3. Center material horizontally.
4. Center material vertically.
5. Type material.
6. Proofread and check format.
7. Correct all errors.

DUTY: TYPING II

TASK: Type unbound manuscript without footings.

Performance Objectives:

Given the materials to be typed, the student will type an unbound manuscript without footings.

Evaluation Criterion:

The student will execute an unbound manuscript without footings with proper margins, spacing, format, with all errors corrected, within a time considered reasonable by the instructor.

Performance Guide:

1. Use a page line gauge.
2. Determine top margins, side margins, and bottom margins.
3. Set margins.
4. Center title.
5. Double-space.
6. Indent quoted material or numerations.
7. Number first page and succeeding pages correctly.
8. Type problem.
9. Proofread and check correct format.
10. Correct errors.

DUTY: TYPING II

TASK: Prepare a page line gauge.

Performance Objectives:

The student will prepare a page line gauge for use in typing footnotes.

Evaluation Criterion:

Given the information needed, the student will type a page line gauge correctly within a time considered reasonable by the instructor.

Performance Guide:

1. Prepare machine.
2. Type the pageline gauge: Starting from the very top line-space, type 1 - 33 for each line-space from the top; repeat 33 and then number the line-space backward to 1 on the bottom line space.
3. Proofread the numbers.
4. Correct any errors.

DUTY: TYPING II

TASK: Typing on postal cards.

Performance Objectives:

Given the material and information needed, the student will type postal cards containing messages and addresses.

Evaluation Criterion:

The student will type a message and address on the postal cards in proper format, with all the errors corrected, within a time period considered reasonable by the instructor.

Performance Guide:

Review and know the proper spacing in typing postal cards.

1. Type message:
   a. Date line three spaces from top.
   b. Single-space the message.
   c. Give an appropriate spacing between date, salutation, and the body of the message.
   d. Proofread and check the format.
   e. Correct all the errors.
2. Type return address on the reverse side:
   a. Type the first line one space from the top and two spaces from the left.
   b. Type the two-letter state abbreviations in capitals.
   c. Leave two spaces between the state abbreviation and the zip code.
3. Type inside address (recipient's address):
   a. Type the first line two inches from the top of the card and two inches from the left edge.
   b. Type two-letter state abbreviation in capitals.
4. Proofread and check the format.
5. Correct all errors.

DUTY: TYPING II

TASK: Fold letters and insert in envelopes.

Performance Objectives:

The student will fold and insert letters in large envelopes.

Evaluation Criterion:

Given letters and large envelopes from previous lessons, the student will fold the letters properly and insert them in the envelopes correctly, within a time considered reasonable by the instructor.

Performance Guide:

1. Fold the bottom of the letter up to slightly less than one-third from the top.
2. Fold down the top of letterhead to within 1/2 inch of the bottom fold.
3. Insert the letter in an envelope with the last crease toward the bottom of the envelope.
4. Check the inserted letter for correct placement.

DUTY: TYPING II

TASK: Typing superior figures and footnotes by using the automatic line finder or ratchet release.

Performance Objectives:

Given the information needed, the student will type figures and footnotes by using the automatic line finder or ratchet release.

Evaluation Criterion:

The student will type superior figures (superscript) correctly and within a time specified by the instructor.

Performance Guide:

1. Prepare the machine.
2. Type the information provided.
3. Use the automatic line finder to type the superior figures.
4. Proofread.
5. Correct any errors.

DUTY: TYPING II

TASK: Type from rough draft.

Performance Objectives:

Given a rough draft copy, the student will type the information making all the corrections indicated.

Evaluation Criterion:

The student will complete the task, within a time considered reasonable by the instructor, with all the errors corrected and in a proper format.

Performance Guide:

1. Rough-draft copy with corrections indicated.
2. Prepare the machine.
3. Set the margins.
4. Type the information.
5. Proofread.
6. Correct all errors.

DUTY: TYPING II

TASK: Type four-column tables.

Performance Objectives:

Given the information required, the student will type a four-column table, centered vertically and horizontally, on a full page.

Evaluation Criterion:

The student will complete the job, free of errors, within a time length considered reasonable by the instructor.

Performance Guide:

1. Determine the vertical centering.
2. Determine the horizontal centering.
3. Set the margins.
4. Set the tabs.
5. Type the table.
6. Proofread.
7. Correct all errors.

DUTY: TYPING II

TASK: Center columnar headings.

Performance Objectives:

Given the information to be centered, the student will center the columnar headings that are longer than the columnar entries, and the columnar headings that are shorter than the columnar entries.

Evaluation Criterion:

The student will center the columnar headings correctly over the columnar entries, within a time considered reasonable by the instructor, with all errors corrected.

Performance Guide:

1. Determine the number of spaces that will be utilized by the longest word in the column.
2. Find the center of the longest word.
3. Backspace from the center of the longest word: one backspace for each two letters.
4. Type the columnar headings.
5. Check your work.
6. Correct any errors.

DUTY: TYPING II

TASK: Center and type three-column table containing figures.

Performance Objectives:

Given the information needed, the student will center, vertically and horizontally, a table containing a heading, columnar headings, and at least three columns, two of which with figures.

Evaluation Criterion:

The student will prepare the table correctly, within a time period considered acceptable by the instructor.

Performance Guide:

1. Determine the vertical centering.
2. Determine the horizontal centering.
3. Set the margins.
4. Set the tabs.
5. Determine the placement of the columnar headings.
6. Type the material.
7. Proofread and check the format.
8. Correct all the errors.

DUTY: TYPING II

TASK: Type leaders.

Performance Objectives:

Given the information needed, the student will complete a project which requires the use of leaders.

Evaluation Criterion:

The student will type a problem, within a time length considered to be reasonable by the instructor, with the leaders placed properly, materials centered vertically and horizontally, proofread, and with all errors corrected.

Performance Guide:

1. Determine the vertical center.
2. Determine the horizontal center.
3. Determine the center for the columnar heading.
4. Set the margins.
5. Set the tabs.
6. Type the problem.
7. Check the format and proofread.
8. Correct all errors.

DUTY: TYPING II

TASK: Typing a boxed tabulation.

Performance Objectives:

Given the information needed, the student will center vertically and horizontally a tabulation problem and insert the proper boxing.

Evaluation Criterion:

The student will complete a boxed tabulation problem, within the length of time considered acceptable by the instructor, with all the materials in correct format.

Performance Guide:

1. Determine the vertical placement.
2. Determine the horizontal placement.
3. Determine the placement of the columnar headings.
4. Set the margins.
5. Set the tabs.
6. Type the material.
7. Box-in the appropriate materials.
8. Proofread and check the format.
9. Correct all errors.

DUTY: TYPING II

TASK: Typing skills: timed writings.

Performance Objectives:

Given average straight-type copy paragraph material, the student will type for five minutes at the minumum speed of 40 words a minute.

Evaluation Criterion:

The student will do the timed writing test with no more than five errors.

Performance Guide:

1. Set the margins.
2. Type for five minutes.
3. Proofread the copy.
4. Circle the errors.
5. Calculate the typing speed.

DUTY: TYPING II

TASK: Type a table of contents.

Performance Objectives:

Given the necessary information, the student will type a table of contents in a proper format using the leaders correctly.

Evaluation Criterion:

The student will type a table of contents to the satisfaction of the instructor.

Performance Guide:

1. Prepare the machine.
2. Determine the margins and spacing.
3. Type the table of contents.
4. Proofread.
5. Correct errors.

DUTY: TYPING II

TASK: Type a bibliography.

Performance Objectives:

Given the necessary information, the student will type a bibliography, using a proper format.

Evaluation Criterion:

The student will type a bibliography in alphabetical order and in correct bibliography format, within a time considered reasonable by the instructor.

Performance Guide:

1. Prepare the machine.
2. Alphabetize the bibliographical material to be typed.
3. Determine the margins.
4. Type the material.
5. Proofread.
6. Correct errors.

CLERICAL CLUSTER

IV. DUPLICATING

Tasks Covered:

1. Preparing the master for fluid duplicator.
2. Operating a fluid duplicator.
3. Type a stencil.
4. Duplicate copies on a stencil duplicator.
5. Produce a master copy from the thermo-fax for the fluid duplicator.
6. Produce a master copy for the stencil machine.

DUTY: DUPLICATING

TASK: Preparing the master for fluid duplicator.

Performance Objectives:

Given the information and materials needed, the student will type and make necessary corrections on a master for the fluid duplicator.

Evaluation Criterion:

The student will type a master for a fluid duplicator, making the necessary corrections; final results will produce a clean, legible, uniform copy. The master will be prepared in a length of time considered reasonable by the instructor.

Performance Guide:

1. Know the parts and purposes of the master.
2. Plan the layout.
3. Prepare the typewriter.
4. Type the master.
5. Proofread the master.

DUTY: DUPLICATING

TASK: Operating a fluid duplicator.

Performance Objectives:

Given a prepared master for the fluid duplicator, the student will duplicate copies on the fluid duplicator.

Evaluation Criterion:

The student will duplicate copies on the fluid duplicator, within a time length considered reasonable by the instructor.

Performance Guide:

1. Prepare the duplicator.
2. Make a trial run.
3. Analyze a copy and make any necessary machine adjustments.
4. Set the copy counter.
5. Run the copies.
6. Place the machine in inactive condition.

DUTY: DUPLICATING

TASK: Type a stencil.

Performance Objectives:

Given the needed information and materials, the student will type a stencil, correcting all errors.

Evaluation Criterion:

The student will type a stencil that will produce legible, uniform copies, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Understand the parts and purposes of a stencil.
2. Know how to correct the stencil master.
3. Plan the layout for the material to be typed.
4. Prepare the typewriter.
5. Type the stencil.
6. Proofread.
7. Make any additional corrections to master.

DUTY: DUPLICATING

TASK: Duplicate copies on a stencil duplicator.

Performance Objectives:

Given a prepared stencil, the student will duplicate the required number of copies.

Evaluation Criterion:

The student will duplicate copies from a prepared stencil, within a length of time considered reasonable by the instructor. The copies will be clean, legible, and uniform.

Performance Guide:

1. Understand how to operate the machine.
2. Prepare the mimeograph.
3. Make a trial run.
4. Analyze the copy and make any necessary machine adjustments.
5. Set the copy counter.
6. Run the copies.
7. Place the machine in inactive condition.

DUTY: DUPLICATING (THERMO-FAX REPRODUCTION)

TASK: Produce a master copy from the thermo-fax for the fluid duplicator.

Performance Objectives:

Given the needed information and materials, the student will produce a master copy for use on the fluid duplicator.

Evaluation Criterion:

The student will demonstrate the ability to produce a master copy from the thermo-fax for use in duplicating copies on the fluid duplicator, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Make sure the material, from which the master is to be produced, has a carbon based backing, i.e. xerox copy, black/printing from a publication or copy, lead pencil, etc.
2. Select correct setting on the machine.
3. Insert the original, image side up, in the proper place.
4. Run the copy.
5. Remove the original.
6. Remove the snap-out master.
7. Run the copies.

DUTY: DUPLICATING (THERMO-FAX REPRODUCTION)

TASK: Produce a master copy for the stencil machine.

Performance Objectives:

Given the needed information and materials, the student will produce a master copy for use on the stencil duplicator.

Evaluation Criterion:

The student will produce a master copy from the thermo-fax for producing duplicate copies on the stencil machine, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Check the original for reproducibility.
2. Select the correct setting on the machine.
3. Insert the original, image side up, in the proper place.
4. Run the copy.
5. Remove the original.
6. Remove the snap-out master.
7. Run the copies.

CLERICAL CLUSTER

V. RECEPTIONIST ACTIVITIES

Tasks Covered:

1. Greet callers and visitors.
2. Maintain the visitors' log.
3. Answer the telephone.
4. Place a telephone call.
5. Place long distance calls.
6. Process incoming and outgoing mail.
7. Practice good grooming and personal hygiene.
8. Grooming - Self Analysis Test.
9. Learn about human relations.

DUTY: RECEPTIONIST ACTIVITIES

TASK: Greet callers and visitors.

Performance Objectives:

Given specific case studies, the student will analyze the case situations and demonstrate the knowledge of how to greet callers and visitors.

Evaluation Criterion:

The student will complete the case study and answer the discussion questions to the satisfaction of the instructor.

Performance Guide:

1. Learn the proper manners and procedures of how to:
    a. Greet the callers courteously.
    b. Keep the callers informed.
    c. Announce the caller.
    d. Escort the visitor.
2. Complete the case study on:
    a. Greeting the first time callers.
    b. Greeting the regular and frequent callers.
    c. Dealing with the difficult callers.
    d. Escorting the first time visitors.

DUTY: RECEPTIONIST ACTIVITIES

TASK: Maintain the visitors' log.

Performance Objectives:

Given the necessary information, the student will maintain the visitors' log.

Evaluation Criterion:

The student will complete the visitors' log accurately within the time considered reasonable by the instructor.

Performance Guide:

1. Record the date.
2. Record the name of the visitor.
3. Record the occupation (title or position) of the caller.
4. Record the name of the firm the caller is from.
5. Record the time of the arrival.
6. Record the name of the person with whom the caller has an appointment.
7. Record the name of the person to whom the caller was referred.
8. Record the time of departure.

DUTY: RECEPTIONIST ACTIVITIES

TASK: Answer the telephone.

Performance Objectives:

Given an incoming telephone call, the student will answer the telephone courteously and promptly.

Evaluation Criterion:

The student will demonstrate good telephone techniques in answering the incoming call, to the satisfaction of the instructor.

Performance Guide:

A. General Incoming Calls:

1. Answer the call promptly and courteously.
2. Identify the company.
3. Determine the caller's name.
4. Determine whom the call is for.
5. Transfer the call or take a telephone message.

B. Complaint Calls:

Talk with a customer who has a complaint; try to handle the call so that you retain his good will.

1. Listen attentively.
2. Determine the key points of the complaint.
3. Express regret as appropriate.
4. Use a sincere and sympathetic tone.
5. Avoid blaming someone else in the company for the customer's problem.
6. Do not interrupt.
7. Explain the action to be taken. (Do not make a commitment unless you are certain that it agrees with company policy. Instead, tell the caller you will check and call him.).
8. Try to draw the conversation to a close on a pleasant note.

DUTY: RECEPTIONIST ACTIVITIES

TASK: Place a telephone call.

Performance Objectives:

Given the necessary information, the student will place the telephone call.

Evaluation Criterion:

The student will place a telephone call to the satisfaction of the instructor.

Performance Guide:

1. Make notes of points to be covered before placing a call.
2. Obtain the complete telephone information necessary before placing the call (using a directory, index cards, etc.).
3. Dial the number correctly.
4. Give the message.
5. Transfer the call.

DUTY: RECEPTIONIST ACTIVITIES

TASK: Place long distance calls.

Performance Objectives:

Given a lecture presentation on how to locate information for long distance calls, the different time zones, the proper placement of long distance calls, etc., the student will participate in a mock demonstration for placing and receiving long distance calls.

Evaluation Criterion:

The student will demonstrate knowledge and necessary information for placing and receiving long distance calls, to the satisfaction of the instructor.

Performance Guide:

1. Know how to place different types of calls: long distance; station-to-station; person-to-person; collect; credit card; conference; etc.
2. Know the time zones and area codes. Know where to obtain this information.
3. Know what to do in case you reach a wrong number.

DUTY: RECEPTIONIST ACTIVITIES

TASK: Process incoming and outgoing mail.

Performance Objectives:

Given appropriate instruction and an exercise in processing incoming and outgoing mail, the student will use the zip code system correctly, identify the classes of mail service and rates, and process incoming and outgoing mail.

Evaluation Criterion:

The student will correctly complete the exercise in processing incoming and outgoing mail and answer questions concerning the zip code system and classes of mail service and rates, within a time considered reasonable by the instructor.

Performance Guide:

1. Identify the classes of mail service and rates, which include airmail, first class mail, second class mail, third class mail, and fourth class mail or parcel post, and the cost of special delivery, registered mail, certified mail, and COD.
2. Process incoming mail: Sort unopened mail, open mail, remove contents, stamp date and time, sort opened mail, distribute or route.
3. Know how to handle confidential and/or personal mail correctly.
4. Use the zip code system:
   a. Know how to use a zip code directory.
   b. Know how to address envelopes correctly using the zip codes.
5. Process outgoing mail: Sort by classes and destination, weigh, stamp, or use a postage meter.

DUTY: RECEPTIONIST ACTIVITIES

TASK: Practice good grooming and personal hygiene.

Performance Objectives:

Given a reading assignment on grooming and personal hygiene, the student will become aware of and practice better grooming and personal hygiene.

Evaluation Criterion:

The student will participate in a lecture/discussion session on good grooming and personal hygiene habits, complete a self-analysis test on his or her own particular grooming habits, and outline a strategy for improvement, to the satisfaction of the instructor

Performance Guide:

1. Complete the self-analysis grooming test to evaluate one's grooming habits following these guides:

70 - 81	Excellent
55 - 69	Good - But review your answers to see where you could improve.
49 - 54	Fair - Make a plan for grooming improvement.
48 or below	Poor - You need much improvement. With the instructor's help, prepare a definite schedule to improve your grooming habits and have your instructor check your progress periodically.

DUTY: RECEPTIONIST ACTIVITIES

TASK: Grooming - Self Analysis Test.

Rate yourself on each of the following questions. Use a scale of

3 = Always
2 = Usually
1 = Occasionally
0 = Never

1. Do you wear clean, well-cared-for clothing? __________
2. Do you put on fresh underwear every day? __________
3. Do you wash your stockings or socks after each wearing? __________
4. Do you prepare your clothing for the next day before you go to bed? __________
5. Do you check your appearance in a full-length mirror before you go out? __________
6. Do you polish your shoes frequently? __________
7. Do you keep the heels and soles of your shoes in good repair? __________
8. Do you clean out your handbag often and remove unnecessary items from it? __________
9. Do you set aside a definite time each week to wash, spot-clean, press, and mend your clothes? __________
10. Do you take a bath or shower every day? __________
11. Do you use an effective deodorant every day? __________
12. Do you remove hair from underarms and legs as often as necessary? or

    Do you shave or trim your beard every day? __________
13. Do you cleanse your face thoroughly at least once a day (more frequently if your skin is oily)? __________
14. Do you completely remove makeup before going to bed? __________
15. Do you use a hand cream every day? __________

DUTY: RECEPTIONIST ACTIVITIES

TASK: Grooming - Self Analysis Test. (cont.)

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16. Do you use a pumice stone or a special lotion to remove rough skin from your elbows, knees and feet? ________
17. Do you push cuticles back as you dry hands and feet after a bath or shower? ________
18. Do you reserve time each week for a manicure? ________
19. Do you repair chipped polish immediately? ________
20. Do you try for a natural look in daytime makeup? ________
21. Do you check on eyebrows daily to remove stray hairs under the arch? ________
22. Do you use a light, pleasingly fragrant cologne? ________
23. Do you wash and set your hair weekly (or as often as necessary)? ________
24. Do you brush your hair vigorously every day? ________
25. Do you have a professional haircut and permanent wave as often as necessary? ________
26. Do you brush your teeth at least twice a day and use a mouthwash daily? ________
27. Do you weigh yourself once a week to be sure that you are achieving or maintaining your proper weight? ________

TOTAL POINTS = ________

70 - 81	Excellent
55 - 69	Good
49 - 54	Fair
48 or less	Poor

DUTY: RECEPTIONIST ACTIVITIES

TASK: Learn about human relations.

Performance Objectives:

Given a lecture and discussion on human relations, the student will identify the approved and disapproved forms of office behavior.

Evaluation Criterion:

The student will complete a self-evaluation of his or her behavior, using a check list, and identify any disapproved forms of office behavior, to the satisfaction of the instructor.

Performance Guide:

1. Know terms and definitions relating to human relations, including such terms as honesty, reliability, loyalty, morale, etc.
2. Know the characteristics of good office workers such as reliability, honesty, initiative, dependability, punctuality, and accuracy.
3. Know the characteristics of poor office workers such as poor attitude, disloyalty, carelessness in work, poor personal habits, and laziness.
4. Know the problems that can be created by an office worker who demonstrates any or all of the disapproved characteristics.
5. Know the character traits and personal habits that can be irritating to fellow workers in an office environment.

CLERICAL CLUSTER

VI. GENERAL OFFICE PROCEDURES

Tasks Covered:

1. Take and transcribe a dictation applying Gregg shorthand.
2. Applying the ABC Stenoscript Rules 1-40, high frequency words and brief forms in dictation.
3. Type with transcribing machine.
4. Filing.
5. Cross-reference the documents.
6. Filing personal names. (Learning Activity Package 1)
7. Filing business names. (Learning Activity Package 2)
8. Handling the special filing problems. (Learning Activity Package 3).
9. Retrieve materials from files.
10. Retrieve materials, information, or record data from files. (Finding Tests 1-9)
11. Filing: Requisition and charge procedures.

DUTY: GENERAL OFFICE PROCEDURES

TASK: Take and transcribe a dictation applying Gregg shorthand.

Performance Objectives:

The student will apply the Gregg shorthand symbols when taking a dictation at the speed of 60-, 70-, and 80-words a minute for a duration of at least 3 minutes and transcribe the dictated materials in a mailable form.

Evaluation Criterion:

The student will take a dictation and complete the transcription, within a length of time considered reasonable by the instructor, with no more than 10 errors in the following areas: acceptable format; correct spelling; capitalization, and punctuation; paragraphing; word division; and proper word usage.

Performance Guide:

1. Know the rules and symbols of the Gregg shorthand system.
2. Take dictation at the specified words a minute.
3. Transcribe the dictated material in a mailable letter form.
4. Proofread, and correct all typographical errors.

DUTY: GENERAL OFFICE PROCEDURE

TASK: Applying the ABC Stenoscript Rules 1-40, high frequency words and brief forms in dictation.

Performance Objectives:

The student will apply the ABC Stenoscript shorthand rules, high frequency words and brief forms, when taking dictation, and transcribe the dictated materials in a mailable letter form.

Evaluation Criterion:

The student will take a dictation at the speed of 60-, 70-, and 80- words a minute for a duration of at least 3 minutes and transcribe the dictated material into a mailable letter form with no more than 10 errors. The student's work must receive an acceptable rating in each of the following areas: format, spelling, capitalization and punctuation, paragraphing, word division and proper usage.

Performance Guide:

1. Know the rules 1-40, high-frequency words, and brief forms of the ABC Stenoscript shorthand system.
2. Take a dictation at the specified words a minute speed.
3. Transcribe the dictated materials in a mailable letter form.
4. Proofread, and correct all the typographical errors.

DUTY: GENERAL OFFICE PROCEDURES

TASK: Type with transcribing machine.

Performance Objectives:

Given the information and equipment necessary, the student will type mailable letters, memorandums, manuscripts and other business correspondence from the transcribing machine.

Evaluation Criterion:

The student will use the transcribing machine to type the mailable letters, memorandums, manuscripts, and other business correspondence within a time considered reasonable by the instructor.

Performance Guide:

1. Set up the transcribing machine and insert the cassette.
2. Prepare the typewriter.
3. Set the margins.
4. Type the letter (or other business correspondence) using the headphones and foot pedals.
5. Proofread the finished paper.
6. Correct all the errors.

DUTY: GENERAL OFFICE PROCEDURES

TASK: Filing

Performance Objectives:

Upon completion of a pretest and the necessary workbook study on filing, the student will complete nine jobs from Office Filing Procedures kit by putting the filing rules into practice.

Evaluation Criterion:

The student will complete the task with 100% accuracy, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Take a diagnostic pretest on filing.
2. Complete the workbooks by means of pretest and posttest.
3. Complete nine jobs from the Office Filing Procedure kit.

DUTY: GENERAL OFFICE PROCEDURES

TASK: Cross-reference the documents.

Performance Objectives:

Given a number of documents to be cross-referenced, the student will prepare accurate cross-reference sheets for the documents.

Evaluation Criterion:

The student will cross-reference, to the instructor's satisfaction, within a reasonable length of time.

Performance Guide:

1. Study the material to be cross-referenced.
2. Complete the cross-reference sheets containing the following information:
   a. name or subject matter.
   b. date.
   c. brief description of content of the original document.
   d. location of the original document.

DUTY: GENERAL OFFICE PROCEDURES

TASK: Filing personal names. (Learning Activity Package 1.)

Performance Objectives:

Given a number of documents with personal names, the student will arrange the materials alphabetically.

Evaluation Criterion:

The student will index, code, cross-reference where needed, and arrange all the names alphabetically with 90% accuracy, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Inspect the materials to be filed.
2. Determine the transposition of personal names.
3. Index and code.
4. Cross-reference where appropriate.
5. Sort.
6. File.

DUTY: GENERAL OFFICE PROCEDURES

TASK: Filing business names. (Learning Activity Package 2)

Performance Objectives:

Given a number of documents with business names (corporations; institutions; government agencies; etc.), the student will arrange the materials alphabetically.

Evaluation Criterion:

The student will index, code, cross-reference where needed, and arrange all the names alphabetically with 90% accuracy, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Inspect the materials to be filed.
2. Determine the transposition of business names.
3. Index and code.
4. Cross-reference where appropriate.
5. Sort.
6. File.

DUTY: GENERAL OFFICE PROCEDURES

TASK: Handling the special filing problems. (Learning Activity Package 3).

Performance Objectives:

Given a number of documents with special-filing-problem names, i.e. unusual names, miscellaneous names, subject matter, geographic areas, and/or numbers, the student will file the documents alphabetically, geographically, and numerically.

Evaluation Criterion:

The student will index, code, cross-reference where needed, and file the materials using alphabetical, geographical, and numerical filing systems with 90% accuracy, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Inspect the materials to be filed.
2. Index and code.
3. Cross-reference where appropriate.
4. Sort.
5. File.

DUTY: GENERAL OFFICE PROCEDURES

TASK: Retrieve materials from files.

Performance Objectives:

Given a number of requests for information from the files, the student will obtain the necessary documents and give requested information to the instructor in a written form.

Evaluation Criterion:

The student will retrieve the desired information with 90% accuracy, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Sort requests.
2. Locate file folder for each request, one at a time.
   a. Abstract requested information if appropriate.
   b. Record the abstracted information.
   c. Pull the desired documents where appropriate.
   d. Record the removal from the file.
3. Copy the material where appropriate.
4. Handle the confidential material in an appropriate manner.
   a. Give the confidential information ONLY to qualified personnel.
   b. Do not discuss the contents.
5. Give the information to the persons requesting the data.
6. Refile the folders

DUTY: GENERAL OFFICE PROCEDURES

TASK: Retrieve materials, information, or record data from files. (Finding Tests 1-9)

Performance Objectives:

Upon completion of the 9 filing jobs in the Office Filing Procedures kit, the student will complete the Finding Tests #1-9 within a given time range, using the filing rules he learned in Learning Activity Packages 1-3.

Evaluation Criterion:

The student will complete each of the Finding Tests #1-4 within 5 minutes and each of the Tests 5-9 within 12 minutes. The student must achieve a minimum accuracy of 90% to pass.

Performance Guide:

1. Review the filing rules covered in Learning Activity Packages 1-3.
2. Complete the Finding Tests 1-9, one at a time.
3. Have each test graded by the instructor before proceeding.

DUTY: GENERAL OFFICE PROCEDURES

TASK: Filing: Requisition and charge procedures.

Performance Objectives:

Given the information on the materials needed, the student will find materials requested, charge to the proper person or department, and follow-up on the materials.

Evaluation Criterion:

The student will complete the job with 95% accuracy, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Use a "Request for Papers" form for the information sheet.
2. Locate the desired paper in the files.
3. Remove the paper from the folder.
4. Transfer the information given on the "Request for Papers" form to a "Charge and Follow-up" sheet.
5. Place the "Request for Papers" form as a substitute for the paper removed.
6. Send the paper to the person or department requesting.
7. Write the date for the paper to be returned (due date) on the "Charge and Follow-up" sheet.
8. Remove the "Request for Papers" form from the proper folder when the paper is returned.
9. File the returned paper in the folder.
10. Write the date the paper is returned on the "Charge and Follow-up" sheet.
11. Discard the "Request for Papers" form.
12. Send a notice to the person or department charged for the paper if the paper is not returned on the date due.

DUTY: GENERAL OFFICE PROCEDURES

TASK: Type with transcribing machine.

Performance Objectives:

Given the information and equipment necessary, the student will type mailable letters, memorandums, manuscripts and other business correspondence from the transcribing machine.

Evaluation Criterion:

The student will use the transcribing machine to type the mailable letters, memorandums, manuscripts, and other business correspondence, within a time considered reasonable by the instructor.

Performance Guide:

1. Set up the transcribing machine and insert the cassette.
2. Prepare the typewriter.
3. Set the margins.
4. Type the letter (or other business correspondence), using the headphones and foot pedals.
5. Proofread the finished paper.
6. Correct all the errors.

CLERICAL CLUSTER

VII. OPERATION OF ELECTRONIC CALCULATOR

Tasks Covered:

1. Learn machine parts of electronic calculator.
2. Perform a touch addition.
3. Perform a touch subtraction.
4. Prepare deposit slips and statements of accounts.
5. Perform multiplication to complete invoices.
6. Perform multiplication of fractions and percentages to compute the inventory extensions, markdowns, and discount prices.
7. Use the memory register in preparing expense reports.
8. Use the memory register for individual product accumulation in preparing sales slips.
9. Perform multifactor multiplication.
10. Perform the multiplication problems containing a constant to complete an invoice or a purchase order.
11. Perform negative multiplication to complete inventory extensions.
12. Prorate percentages.
13. Calculate the selling price when the markup is expressed as a percentage of the cost.
14. Find the selling price when the markup is expressed as a percentage of the selling price.
15. Reconcile a bank statement.
16. Verify individual income tax return - Form 1040A.
17. Verify income tax return - Form 1040.
18. Complete travel expense forms.
19. Payroll.
20. Find cash discounts using the electronic calculator.
21. Find the amount of chain discounts and the net amount due using the electronic calculator.
22. Find special unit prices.
23. Complete invoice using the electronic calculator.
24. Total the accounts-receivable-ledger cards.
25. Divide using the electronic calculator.
26. Find inventory turnover.
27. Perform chain division.
28. Find averages using the electronic calculator.
29. Perform division problems with a constant divisor.
30. Perform quotient accumulation using a memory register.
31. Find the amount of interest using the electronic calculator.
32. Find the interest due on promissory notes using the electronic calculator.

VII. OPERATION OF ELECTRONIC CALCULATOR

Tasks Covered (cont.):

33. Find the credit balances in accounts-receivable-ledger sheets using the electronic calculator.
34. Find the percent of increase or decrease using the electronic calculator.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Learn machine parts of electronic calculator.

Performance Objectives:

Given a diagram of an electric calculator and the names of the machine parts, the student will match the specified parts of the machine.

Evaluation Criterion:

The student will identify the parts of the electronic calculator with 90% accuracy.

Performance Guide:

1. Study the diagram of the machine with the specific parts numbered and the list of the matching parts' names.
2. Match the names with the appropriate parts.
3. Take the test and have the results checked by the instructor.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Perform a touch addition.

Performance Objectives:

Given sales analysis problems, the student will operate the electronic calculator, using touch addition to complete the problems.

Evaluation Criterion:

The student will complete the problems with 100% accuracy, within a time period considered reasonable by the instructor.

Performance Guide:

1. Know the correct finger locations
2. Clear the machine.
3. Use correct fingering.
4. Complete the assigned problems.
5. Check the work and correct all the errors.

Definition of Terms:

sales analysis: A sales analysis is a review of a company's sales record. The sales can be analyzed by the sales representative, by the department, by the month, or by the week. Managers expect some fluctuations in the sales amount as to the seasonal changes, but if there is a large difference in the basic trend of the sales, the managers will want to know what caused the difference.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Perform a touch subtraction.

Performance Objectives:

Given sales-comparison problems, the student will operate the electronic calculator, using the touch subtraction to complete the problems.

Evaluation Criterion:

The student will complete the problems with 100% accuracy, within a time period considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Use the correct finger locations.
3. Strike the plus key.
4. Index the minuend.
5. Strike the minus key.
6. Index the subtrahend.
7. Strike the total or the equal key.
8. Check the work and correct all the errors.

Definition of Terms:

sales-comparison: a sales-comparison is a table showing the difference in sales between two similar periods. Managers compare sales between the current week and the previous week to determine whether sales are increasing or decreasing.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Prepare deposit slips and statements of accounts.

Performance Objectives:

Given the information needed, the student will use an electronic calculator to prepare the deposit slips and statements of accounts.

Evaluation Criterion:

The student will complete the job calculating the deposit slips and statements of accounts with 100% accuracy, within a time period considered reasonable by the instructor.

Performance Guide:

Review the information to be used, and know the following steps in preparing:

1. Deposit slips:
    a. Clear the machine.
    b. Provide for two decimal places.
    c. Add the amounts, using the correct finger locations.
    d. Check the answer.
    e. Record the answer on the deposit slip.
2. Statement of accounts:
    a. Clear the machine.
    b. Provide for two decimal places.
    c. Index and add: Use the correct finger locations.
    d. Add each charge.
    e. Compare the subtotals.
    f. Record the answer.

Definition of Terms:

deposit slips: When a person deposits amounts to a checking account, one needs to prepare a deposit slip. The deposit slip shows the name, address and account number of the depositor as well as the date, the items to be deposited, and the total of the deposit.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Prepare deposit slips and statements of accounts.

Definition of Terms:

deposit slips (cont'd): The items to be deposited may include currency (paper money), silver (coins), money orders and/or checks. Since checks need to be listed separately on the deposit slip, one may identify each check by the American Banking Association code number which is shown as a fraction in the right-hand corner of the check.

statement of account: A record of transactions that a business sends out periodically to each of their customers: The balance of a statement is determined after each charge or credit has been entered.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Perform multiplication to complete invoices.

Performance Objectives:

Given specific data and information necessary for the job, the student will complete invoices using the electronic calculator.

Evaluation Criterion:

The student will complete the invoices with 100% accuracy within a time period considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Set the decimal selector.
3. Index the multiplicand.
4. Strike the multiplication key.
5. Index the multiplier.
6. Strike the equal key.
7. Check the answer.
8. Round off the decimals to 1/100th place, providing for two decimal places.
9. Record the answer.

Definition of Terms:

invoice: An invoice is a bill of goods delivered in one shipment. It is prepared on a company form and contains the name and address of the customer, the quantity and the description of the item, unit price, and the extended amount for each item ordered. An invoice may also give the information about how the shipment was made and the terms of payment.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Perform multiplication of fractions and percentages to compute the inventory extensions, markdowns, and discount prices.

Performance Objectives:

Given the necessary information and data for the job, the student will compute the inventory extensions, markdowns and discount prices using the electronic calculator.

Evaluation Criterion:

The student will complete the job with 100% accuracy, within the time period considered reasonable by the instructor. The student will be able to perform the job in two different procedures:

a. Use the percentage key.
b. Compute after changing the fractions and percentages into the decimal numbers.

Performance Guide:

1. Machine with percentage key:
    a. Clear the machine.
    b. Index the base number.
    c. Strike the multiplication key.
    d. Index the percentage as a whole number.
    e. Strike the percentage key.
    f. Record the answer rounding off to the one-hundredth place. (providing 2 decimal places in answer).
2. Machine without percentage key:
    a. Clear the machine.
    b. Convert the percentage to its decimal equivalent. To change the percentage to the decimal number, drop the percentage sign (%) and move the decimal point two places to the left. (25% = .25 or 5% = .05)
    c. Follow the regular multiplication steps.
    d. Record the answer rounding off to the one-hundredth place.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Perform multiplication of fractions and percentages to compute the inventory extensions, markdowns, and discount prices.

Performance Guide: (cont'd)

3. Multiplying the fractional numbers on the calculator:
   a. Display calculators cannot calculate the fractional numbers as they are.
   b. Change the fraction to its decimal equivalent.
   c. Three tips in changing the fraction into decimals:
      i. Memorize the decimal equivalents for the most common fractions: 1/2 = .5; 1/4 = .25; 1/3 = .333; 3/4 = .75; 1/5 = .2; 1/8 = .125; 1/10 = .1; 1/100 = .01 etc.
      ii. Use the decimal equivalents of fractions table given in the textbook.
      iii. Find the decimal equivalent for the fraction by dividing the numerator by the denominator.
   d. Follow the regular multiplication steps.
   e. Record the answer rounding off to the one-hundredth place.
4. Inventory extensions:
   a. Clear the machine.
   b. Provide for two decimal places.
   c. Multiply the quantity of each item in stock by the unit price to find the inventory value for the item.
   d. Add the inventory value column to find the total value.
   e. Record the answer.
5. Amount of markdowns: Machine with percentage key.
   a. Clear the machine.
   b. Multiply the original price by the rate of markdown.
      To find the amount of markdown:
      i. Index the original price.
      ii. Strike the multiplication key.
      iii. Index the percentage as a whole number.
      iv. Strike the percentage key.
      v. Record the answer rounding off to the one-hundredth place.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Perform multiplication of fractions and percentages to compute the inventory extensions, markdowns, and discount prices.

Performance Guide: (cont'd)

6. Amount of markdowns: Machine without percentage key.
    a. First, find the decimal equivalent for the percentage.
    b. Clear the machine.
    c. Index the original price.
    d. Strike the multiplication key.
    e. Index the decimal equivalent.
    f. Strike the equal key.
    g. Record the answer.
7. Discount prices: Machine with percentage key.
    a. Clear the machine.
    b. Index the original price.
    c. Strike the minus key.
    d. Index the percentage as a whole number
    e. Strike the percentage key; the amount on display is the discount price.
    f. Record the answer rounding off to one-hundredth place.
8. Discount prices: Machine without percentage key.
    a. Clear the machine.
    b. Change the percentage to the decimal number: (25%=.25)
    c. Find the complementary number by finding the difference between the decimal number and 1: (1-.25=.75) (.75 is a complementary number of .25)
    d. Index the original price.
    e. Strike the multiplication key.
    f. Index the complementary number.
    g. Strike the equal key.
    h. Record the answer.

Definition of Terms:

inventory extensions: Businesses take periodic (regular) inventories of goods owned and held for sale. This is done by the actual counting of the merchandise in stock. The businesses usually do this at the end of

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Definition of Terms: (cont'd)

inventory extensions: (cont'd)
an accounting period so that they can tell how much has been invested in merchandise.

markdown: a part of the original selling price to be reduced; usually expressed in terms of percentage.

discount price: Many stores have sales in which they reduce the selling price for some of their merchandise from their original price. Discount price is the difference between the original price and the amount of markdown.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Use the memory register in preparing expense reports.

Performance Objectives:

Given the information and data, the student will prepare an expense report by the proper use of the memory register on the electronic calculator.

Evaluation Criterion:

The student will complete the job with 100% accuracy, within a time period considered reasonable by the instructor.

Performance Guide.

1. Clear the machine.
2. Clear the memory register.
3. Set the decimal selector when necessary.
4. Index and add.
5. Record the answer: Put the individual sum in the memory by striking the memory plus key.
6. Repeat steps 4 and 5 until all the columns are completed.
7. Find the grand total by recalling the amount in the memory.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Use the memory register for individual product accumulation in preparing sales slips.

Performance Objectives:

Given the necessary information and data, the student will prepare sales slips by accumulating the individual product in the memory register.

Evaluation Criterion:

The student will complete the job with 100% accuracy, within a time period considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Clear the memory.
3. Index the multiplicand (the first factor).
4. Strike the multiplication key.
5. Index the multiplier (the second factor).
6. Strike the equal key.
7. Store the product in the memory register by striking the plus-memory key.
8. Repeat steps 3 to 7 for each set of the factors.
9. Find the grand total by recalling the products accumulation from the memory register.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Perform the multifactor multiplication.

Performance Objectives:

Given the necessary information and data, the student will multiply problems with more than two factors.

Evaluation Criterion:

The student will complete the job with 100% accuracy, within the time considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Index the first factor.
3. Strike the multiplication key.
4. Index the second factor.
5. Strike the multiplication key.
6. Index the third factor.
7. Strike the equal key.
8. Repeat steps 2 and 3 to finish multiplying all the remaining factors.
9. Record the answer.

Definition of Terms:

multifactor multiplication: a multiplication when three or more factors are to be multiplied together.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Perform the multiplication problems containing a constant to complete an invoice or a purchase order.

Performance Objectives:

Given the information and data, the student will multiply the problems that contain a constant as one of the factors in the multiplication.

Evaluation Criterion:

The student will complete the job with 100% accuracy, within a time period considered reasonable by the instructor.

Performance Guide:

When one factor is repeated, or constant, in several multiplication problems, the calculator will retain the constant factor so that it needs to be indexed only once.

1. Clear the machine.
2. Clear the memory.
3. Index the factor that is constant.
4. Strike the multiplication key.
5. Index the other factor that is non-constant.
6. Strike the equal key.
7. Record the product for the extended price for the item.
8. Store the product in the memory.
9. Repeat steps 5-8 to find the extended price for each item purchased.
10. Find the grand total by recalling the total in the memory.
11. Check to see if two decimal places are provided for each of the answers.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Perform negative multiplication to complete inventory extensions.

Performance Objectives:

Given the information and data, the student will perform negative multiplication to complete inventory extensions.

Evaluation Criterion:

The student will complete the job with 100% accuracy, within a time period considered reasonable by the instructor.

Performance Guide:

In some instances, the difference between the products of two multiplication problems is more important than the individual product of the problems. This type of problem is completed by negative (or subtractive) multiplication.

1. Clear the machine.
2. Clear the memory.
3. Index the first factor of the first set.
4. Strike the multiplication key.
5. Index the second factor of the first set.
6. Strike the equal key.
7. Put the product in the memory by striking the memory-plus key.
8. Index the first factor of the second set.
9. Strike the multiplication key.
10. Index the second factor of the second set.
11. Strike the equal key.
12. Put the product in the memory by striking the memory-minus key.
13. Find the difference between the two products by recalling the figure in the memory.
14. Record the answer on the inventory extension: If the answer comes out in negative value, change the sign; then record.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Prorate percentages.

Performance Objectives:

Given the necessary information and data, the student will prorate percentages using the electronic calculator.

Evaluation Criterion:

The student will complete the job with 100% accuracy, within a time period considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Set the decimal place selector at 2.
3. Set the decimal mode selector at 5/4: This will automatically round off at the decimal place indicated by the decimal place selector.
4. Set the "K" (constant) switch.
5. Index all items in the expense column, and total.
6. Strike the multiplication key.
7. Strike the "1" and "%" keys.
8. Strike the divisor key.
9. Strike the +/= key.
10. Index the first expense item, and strike the +/= key.
11. Strike the memory-plus (M/+) key.
12. Record the percentage.
13. Repeat steps 10 to 12 for each additional expense item.
14. Strike the memory recall (MR) key.
15. If the calculations are correct, the final figure from the memory shows 100 (100%).

Definition of Terms:

prorate: The profits of a business may be distributed among the investors based on the amount of money invested by each person. The total investment is called the basic factor.

Definition of Terms (cont.):

prorating percentages: Prorating percentages means distributing (dividing) a total amount proportionally.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Calculate the selling price when the markup is expressed as a percentage of the cost.

Performance Objectives:

Given the needed information and data, the student will find the amount of markup, expressed as a percentage of the cost, to calculate the selling price, using the electronic calculator.

Evaluation Criterion:

The student will complete the job with 100% accuracy, within the time period considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Provide for two decimal places.
3. Index the first factor (cost of the item).
4. Strike the memory-plus key.
5. Strike the multiplication-key.
6. Index the percentage of the markup as whole number.
7. Strike the percentage (%) key.
8. Strike the memory-plus key.
9. Strike the memory-recall key.
10. Record the answer.

Definition of Terms:

cost: a price the merchant pays for the item.

selling price: a price the consumer pays for the item in a store.

markup: the amount added to the cost of merchandise to cover the expenses and provide a profit; also called "initial markup".

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Find the selling price when the markup is expressed as a percentage of the selling price.

Performance Objectives:

Given the needed information and data, the student will calculate the selling price when the markup is expressed as a percentage of the selling price.

Evaluation Criterion:

The student will complete the job with 100% accuracy, within the time period considered reasonable by the instructor.

Performance Guide:

1. Know the following formula when the markup is expressed as a percentage of the selling price:

$$\text{Selling price} = \frac{\text{Cost}}{100\% - \%\text{ of Markup}}$$

2. Clear the machine.
3. Provide for two decimal places.
4. Index the amount of cost.
5. Strike the memory-plus key.
6. Strike the division key.
7. Determine the complement of the percentage of markup: the difference between the 100% and the percent of markup.
8. Index the complement of the markup percentage.
9. Strike the % key.
10. Record the answer.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Reconcile a bank statement.

Performance Objectives:

Given the necessary information and data, the student will reconcile a bank statement by finding the adjusted checkbook balance and the adjusted bank balance, using a calculator.

Evaluation Criterion:

The student will complete the task of reconciling a bank statement with 100% accuracy, within a length of time considered reasonable by the instructor.

Performance Guide:

1. Know the meaning of "reconciling the bank statement" and the contents of the bank statement:
    a. Once a month, a bank will send its checking account customers a bank statement, cancelled checks and duplicate deposit slips when used.
    b. The bank statement shows:
        i. The balance at the beginning of the month.
        ii. Amounts subtracted from the account: for checks written and service charges if any.
        iii. The amounts of deposits made to the account.
        iv. The balance at the end of the month.
    c. The bank statement needs to be reconciled (adjusted) immediately to make sure that the balance shown on the bank statement and the checkbook are the same.
    d. Reasons for the difference in two balances:
        i. Outstanding checks: Checks written by the customer but not yet received by the bank.
        ii. Unrecorded deposits: Deposits made by the customer but not yet credited to the account by the bank.
        iii. Service charges: A fee charged by the bank for checking services, including a charge for the cost of printed checkbooks and a penalty for checks drawn against insufficient funds.

Performance Guide (cont.):

iv. Errors: Any mistakes made by either the bank or the customer in recording the amounts in the ledger and/or in the computation of the balance.

2. Clear the machine and the memory.
3. Provide for two decimal places.
4. Find the adjusted checkbook balance:
   a. Index the amount of the beginning-of-the-month checkbook balance.
   b. Strike the memory-plus key.
   c. Add all the deposits made to the account.
   d. Put the total amount in the memory by striking the memory-plus key.
   e. Find the total amount of all the checks written.
   f. Subtract the total from the memory by striking the memory-minus key.
   g. Subtract the amount of any service charges made against the account by the bank by striking the memory-minus key.
   h. Strike the memory-recall key to find the adjusted checkbook balance.
5. Clear the machine and the memory.
6. Find the adjusted bank balance.
   a. Index the amount of the beginning-of-the-month bank balance.
   b. Strike the memory-plus key.
   c. Add all the deposit amounts.
   d. Strike the memory-plus key.
   e. Add the amounts of all the cancelled checks.
   f. Subtract the total from the memory by striking the memory-minus key.
   g. Find the total amount of all the outstanding checks.
   h. Subtract the total from the memory by striking the memory-minus key.
   i. Subtract the amount of any service charges made against the account by striking the memory-minus key.
   j. Strike the memory-recall key to find the adjusted bank balance.
7. Compare the two adjusted balances:
   a. Strike the minus key.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Reconcile a bank statement.

Performance Guide (cont.):

b. Index the adjusted checkbook balance.
c. Strike the equal (=) key: The figure in the display must be zero (0) to have a properly reconciled balance.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Verify individual income tax return - Form 1040A.

Performance Objectives:

Given completed 1040A forms, the student will verify income tax return forms.

Evaluation Criterion:

The student will verify the completed Tax Form 1040A accurately, within a time considered reasonable by the instructor.

Performance Guide:

1. Prepare the machine.
2. Begin with line 9 on the form: Check the addition and subtraction for accuracy.
3. Correct any errors.
4. Record the amount due or amount of refund in the appropriate space.

Definitions:

income tax: tax on the earnings of an individual or business.

a. Employers are required by law to deduct income tax from their employees' wages and salaries.
b. At the end of the tax year, the individual must complete a Form 1040A, an individual income tax return, and submit it to the Internal Revenue Service (IRS) before April 15 each year.

Form 1040A: a short form or a simplified tax return form for those people who had an income from salaries and earnings of no more than $400 each from dividends and interest. Individuals using this form must use the standard deduction rather than itemized deductions.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Verify income tax return - Form 1040.

Performance Objectives:

Given completed 1040 forms, the student will verify the accuracy of the individual tax returns.

Evaluation Criterion:

The student will verify the completed 1040 forms accurately, within a time considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Begin with line 9 on the form: Check each addition and subtraction.
3. Make all the necessary corrections.
4. Record the correct amount due or the amount of the refund in the appropriate space.

Definitions:

Income Tax Form 1040:

a. Used by those who choose not to file the short form 1040A.
b. Used by taxpayers who have income from sources other than wages and salaries, and earnings of more than $400 in dividends and interest.
c. Taxpayers using Form 1040 may itemize their deductions and subtract this amount from their adjusted gross income: Itemized deductions include medical and dental expenses, interest paid, taxes, contributions, etc.

DUTY. OPERATION OF ELECTRONIC CALCULATOR

TASK: Complete travel expense forms.

Performance Objectives:

Given the information needed, the student will complete travel expense forms.

Evaluation Criterion:

The student will accurately complete travel expense forms within a time considered reasonable by the instructor.

Performance Guide:

1. Prepare the machine.
2. Provide for two decimal places.
3. Add the rows horizontally.
4. Accumulate each total in the memory.
5. Recall the total in the memory to find the grand total.
6. Clear the memory.
7. Add the columns vertically.
8. Accumulate each total in the memory.
9. Recall the total in the memory to find the grand total.
10. Cross check the answers.

Definitions:

travel expenses: When an employee is making an out-of-town business trip, he usually pays the expenses for the out-of-town trip, e.g., cost of lodging, food, gasoline etc.; he is later reimbursed (paid back) by the company. He must keep records of his hotel bills, meals, plane and taxi fares, and miscellaneous items that are approved by the company.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Payroll

Performance Objectives:

Given the necessary information, the student will figure the net pay and determine the income tax and the social security tax deduction from a tax table.

Evaluation Criterion:

The student will calculate a payroll accurately, within a time considered reasonable by the instructor.

Performance Guide:

1. Prepare the machine.
2. Multiply the hours worked by the hourly wage-rate.
3. Accumulate the gross pay in the memory.
4. Find the proper amount of deductions from the Income Tax Table and Social Security Tax Table.
5. Index all the deductions including income tax and social security deductions.
6. Total.
7. Subtract the total amount of deductions from the gross pay stored in the memory.
8. Recall the memory to find the net pay.
9. Repeat steps 2-8 for each employee.
10. Complete the payroll register by finding the total amounts for the gross pay, income tax, social security tax, group insurance, payroll savings bonds, the total deductions, and net pay.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Find the cash discount and the amount due using the electronic calculator.

Performance Objectives:

Given the necessary information, the student will find the last day a cash discount can be taken and will calculate the amount of cash discount to determine the amount due.

Evaluation Criterion:

The student will complete the job with 100% accuracy, within a time considered reasonable by the instructor.

Performance Guide:

1. Determine the last day of cash discount and the rate of the discount from the given information.
2. Clear the machine.
3. Provide for two decimal places.
4. Determine the cash discount using a proper discount rate for each discount period:
    a. Index the invoice total.
    b. Strike the memory plus key.
    c. Strike the multiplication key.
    d. Index the percent of discount as a whole number.
    e. Strike the % key.
    f. Strike the memory minus key.
5. Record the amount of the cash discount.
6. Strike the memory recall key to find the amount due.
7. Record the amount due.

Definition of Terms:

cash discounts: The terms of an invoice are stated on the invoice and are part of the agreement between the buyer and the seller. If the terms are net 30 days, the buyer must pay the full amount of the invoice within 30 days. If the terms are 2/10, n/30, this means that the buyer may take a 2% cash discount if

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Definition of Terms (cont.):

paid within 10 days of the invoice date: (2/10 = 2% discount if paid within 10 days; n/30 = net within 30 days). A cash discount, then, is a percentage deducted from the invoice total for payment within a specified time.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Find the amount of chain discounts and the net amount due using the electronic calculator.

Performance Objectives:

Given the information required, the student will find the amount of chain discount and the net amount due with or without a Chain Discount Net Equivalents Table, using the electronic calculator.

Evaluation Criterion:

The student will complete the job with 100% accuracy within a time considered reasonable by the instructor.

Performance Guide:

With a table:

1. Find a chain discount net decimal equivalent from the table.
    a. Locate in the table the column headed with the first rate of chain discount.
    b. Look down this column to the equivalent opposite the following discount rate(s) to find the net decimal equivalent.
2. Provide for two decimal places.
3. Index the unit price of an item.
4. Strike the multiplication key.
5. Index the quantity of the item.
6. Strike the equal or total key.
7. Store the products in memory by striking the memory plus.
8. Repeat Steps 3 to 7 for all the items on the invoice.
9. Strike the memory recall key.
10. Strike the multiplication key.
11. Index the net decimal equivalent for chain discounts.
12. Strike the equal or total key.
13. Strike the memory minus key.
14. Record the net amount due.
15. Strike the memory recall key.
16. Record the amount of chain discount.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Find the amount of chain discounts and the net amount due using the electronic calculator.

Performance Guide (cont.):

Without a table:

1. Clear the machine.
2. Provide for two decimal places.
3. Index the gross amount.
4. Strike the memory plus key.
5. Strike the multiplication key.
6. Index the rate of first discount and strike the % key.
7. Strike the memory minus key.
8. Strike the memory recall key.
9. Strike the multiplication key.
10. Index the rate of second discount and strike the % key.
11. Strike the memory minus key.
12. Repeat Steps 7 to 10 until all the discounts are given.
13. Record the answer for the net amount due.
14. Find the difference between the gross amount and the net amount due for the amount of chain discounts.

Definition of Terms:

trade discount: A trade discount is a percentage deducted from the list price or the original price of an item. A trade discount may be offered to the dealers as their margin of profit or as a reduction of the list price to meet the varying market conditions.

chain discounts: A series of trade discounts is called a chain discount. A chain discount of 20%-5% means that after 20% has been deducted from the gross amount, 5% more is deducted from the remaining amount.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Find special unit prices.

Performance Objectives:

Given the information needed, the student will find the special unit prices using the electronic calculator.

Evaluation Criterion:

The student will complete the job with 100% accuracy within a time considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Provide for two decimal places.
3. Index the special unit price of an item.
4. Strike the multiplication key.
5. Adjust the quantity of the item to the multiples of special unit pricing.
6. Index the number of units in the special unit pricing of the item.
7. Strike the equal or total key.
8. Record the answer.

Definition of Terms:

special unit prices: Some products are priced in quantities because of their nature. Eggs, for example, are priced by the dozen. Other products are priced "per hundred" or "per thousand". If a price is quoted for 100 count of an item, the price will be followed by "C". The price for 1,000 count of an item will be followed by "M". Another special unit used in business is "CWT" (=hundredweight) indicating a price for 100 pounds.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Complete invoice using the electronic calculator.

Performance Objectives:

Given the information needed, the student will complete the invoice by finding the gross amount of each item on the invoice, the total amount of the invoice, and the net amount of the invoice.

Evaluation Criterion:

The student will complete the job with 100% accuracy within a time period considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Provide for two decimal places.
3. Index the unit price of an item on the invoice.
4. Strike the multiplication key.
5. Index the quantity of the item and strike the equal or total key.*
6. Store the gross amount for the item in the memory by striking the memory-plus key.
7. Record the gross amount for the item.
8. Repeat Steps 3 to 7 for all the items on the invoice.
9. Recall the memory to find the total gross amount of the invoice.
10. Record the answer. DO NOT CLEAR THE MEMORY.
11. Determine the amount of discount if any.
12. Strike the memory-minus key.
13. Strike the memory-recall key.
14. Record the answer for the net amount of the invoice.

*When dealing with the special unit prices, the quantity of an item must be adjusted before indexing the number. For example:

a. The special unit price is followed by "C", move the decimal point in the quantity two places to the left.
b. The special unit price is followed by "M", move the decimal point in the quantity 3 places to the left.
c. The special unit price is followed by "CWT", move the decimal point in the quantity 2 places to the left.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Total account-receivable-ledger cards.

Performance Objectives:

Given a stack of account-receivable ledger cards, the student will total accounts receivable by using touch addition on the electronic calculator.

Evaluation Criterion:

The student will complete the job with 100% accuracy within a time period considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Provide for two decimal places.
3. Add the amounts in the debit column.
4. Verify the total.
5. Add the amounts in the credit column and verify the total.
6. Subtract the total amount of the credit column from the total of the debit column to find the balance.

Definition of Terms:

accounts receivable ledger cards: Accounts receivable ledger cards are used to record the transactions with customers. Sales to the customers are recorded in the debit column. The amount paid and the value of the merchandise returned by the customer are recorded in the credit column. The difference between the two columns represents the balance for the account.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Divide using the electronic calculator.

Performance Objectives:

Given a number of division problems, the student will divide using the electronic calculator.

Evaluation Criterion:

The student will complete the division problems on the electronic calculator with 100% accuracy and within a time considered reasonable by the instructor.

Performance Guide:

1. Index the dividend (the number being divided).
2. Strike the division key.
3. Index the divisor (the number to divide with).
4. Strike the equal key.
5. Round off the answer to two decimal places.
6. Record the quotient (the answer of the division problem).

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Find inventory turnover.

Performance Objectives:

Given the information needed, the student will use the electronic calculator to find the inventory turnover.

Evaluation Criterion:

The student will complete the job with 100% accuracy within a time period considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Provide for two decimal places.
3. Divide the sales amount for each department by "average inventory" to determine the rate of inventory turnover.
4. Divide the total of the sales column by the total of "average inventory" column to find the rate of inventory turnover.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Perform chain division.

Performance Objectives:

Given the information needed, the student will complete chain division, using the electronic calculator.

Evaluation Criterion:

The student will complete chain division problems with 100% accuracy within a time considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Provide for three decimal places to round off the answer to the second decimal place.
3. Index the dividend.
4. Strike the division key.
5. Index the first divisor.
6. Strike the division key.
7. Index the second divisor.
8. Strike the equal key.
9. Round off to the second decimal place.
10. Record the answer.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Find averages using the electronic calculator.

Performance Objectives:

Given the information needed, the student will find averages for given problems using the electronic calculator.

Evaluation Criterion:

The student will complete the problems with 100% accuracy within a time period considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Provide for three decimal places to round off the answer to the second decimal place.
3. Add all the addends to be averaged.
4. Strike the division key.
5. Index the number of addends being averaged.
6. Strike the equal key.
7. Round off the answer to the second place.
8. Record the answer.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Perform division problems with a constant divisor.

Performance Objectives:

Given the information needed, the student will perform division with a constant divisor using the electric calculator.

Evaluation Criterion:

The student will complete the job with 100% accuracy within the time considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Provide for three decimal places to round off the answer to the second decimal place.
3. Prepare the machine for constant division: Move the constant switch to the right.
4. Index the dividend of the first problem.
5. Strike the division key.
6. Index the constant divisor.
7. Strike the equal key.
8. Round off the answer to the second decimal place and record.
9. Index the dividend of the second problem.
10. Strike the equal key.
11. Record the answer rounding off to the second decimal place.
12. Repeat Steps 9 through 11 for each problem with the same divisor.
13. Repeat Steps 4 to 11 whenever the constant divisor changes.
14. Release the constant switch after completing the last division problem with a constant divisor.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Perform quotient accumulation using a memory register.

Performance Objectives:

Given the necessary information, the student will use the memory register to accumulate the quotients.

Evaluation Criterion:

The student will complete the job with 100% accuracy within a time considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Provide for three decimal places to round off the answer to the second decimal place.
3. Index the dividend.
4. Strike the division key.
5. Index the divisor.
6. Strike the equal key.
7. Strike the memory-plus key.
8. Repeat Steps 3 to 7 for each division problem to be accumulated.
9. Strike the memory-recall or the memory-total key.
10. Record the answer rounding off to the second decimal place.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Find the amount of interest using the electronic calculator.

Performance Objectives:

Given the information needed, the student will use the electronic calculator to find the interest charged on a loan using the banker's 360-day year.

Evaluation Criterion:

The student will find the interest on a loan with 100% accuracy within a time considered reasonable by the instructor.

Performance Guide:

1. Know the formula below to figure the interest on a loan:

$$\text{Interest} = \frac{\text{Principal x Rate x Time}}{\text{Number of days in a year (360)}}$$

2. Clear the machine.
3. Provide for two decimal places.
4. Index the principal.
5. Strike the multiplication key.
6. Index the rate.
7. Strike the % key.
8. Index the time as a number of days.
9. Strike the division key.
10. Index the number of days in a year. (Use the banker's 360-day year.)
11. Strike the equal key.
12. Record the amount of interest.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Find the interest due on promissory notes using the electronic calculator.

Performance Objectives:

Given the information needed, the student will find the interest due on a promissory note using the interest divisor table.

Evaluation Criterion:

The student will find the interest on the given promissory note with 100% accuracy within a time considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Provide for two decimal places.
3. Index the amount of the principal.
4. Strike the multiplication key.
5. Index the number of days of the promissory note.
6. Strike the division key.
7. Locate the interest divisor in the interest divisor (360 day basis) table.
8. Index the interest divisor.
9. Strike the equal key.
10. Record the answer (the amount of the interest on the note).

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Find the credit balances in accounts-receivable-ledger sheets using the electronic calculator.

Performance Objectives:

Given the information needed, the student will use the electronic calculator to find the credit balances in the accounts-receivable-ledger sheets.

Evaluation Criterion:

Given the information needed, the student will find accurate credit balances from the account-receivable-ledger sheets, within the time considered reasonable by the instructor.

Performance Guide:

1. Clear the machine.
2. Provide for two decimal places.
3. Check the balances by adding each debit and subtracting each credit from the preceding balance.
4. If the answer is the credit balance, record it with "CR" as credit balances.

DUTY: OPERATION OF ELECTRONIC CALCULATOR

TASK: Find the percent of increase or decrease using the electronic calculator.

Performance Objectives:

Given the information needed, the student will use the electronic calculator to find the percentage of increase or decrease of two numbers.

Evaluation Criterion:

The student will find the percent of increase or decrease accurately, within a time considered reasonable by the instructor.

Performance Guide:

To find the amount of increase or decrease:

1. Prepare the machine.
2. Index the first amount (e.g., this week's sales, etc.)
3. Strike the memory-plus key.
4. Index the base figure (e.g., last week's sales, etc.)
5. Strike the memory-minus key.
6. Strike the memory-recall key.
7. Record the amount of increase or decrease.

To find the percent of increase or decrease:

1. Index the amount of increase or decrease.
2. Strike the division key.
3. Index the base figure.
4. Strike the equal key and the % key.
5. Record the answer for the percent of increase or decrease.*

$$\% \text{ of Increase (Decrease)} = \frac{\text{Amount of Increase (Decrease) x 10}}{\text{Base Figure}}$$

CLERICAL CLUSTER

VIII. BUSINESS MATHEMATICS

Tasks Covered:

1. Addition and subtraction of whole numbers.
2. Multiplication of whole numbers.
3. Division of whole numbers.
4. Complete a comprehensive test on whole numbers.
5. Addition and subtraction of decimal numbers.
6. Multiplication of decimal numbers.
7. Division of decimal numbers.
8. Complete a comprehensive test over decimal numbers.
9. Addition and subtraction of fractions.
10. Multiplication of fractions.
11. Division of fractions.
12. Complete a posttest on fractions.
13. Complete a comprehensive test on whole numbers, decimal numbers and fractions.
14. Change percentages to common fractions or mixed numbers.
15. Change decimal numbers to percentages.
16. Change percentages to decimal numbers.
17. Change common fractions to percentages.
18. Complete a comprehensive test on percent numbers.
19. Find the percentage.
20. Find the base number.
21. Calculate the rate.
22. Complete a comprehensive test on base, rate and percentage.
23. Learn the standards and regulations for maintaining a payroll system for the Federal government.
24. Determine the number of exemptions.
25. Prepare a payroll.
26. Calculate the amount of deductions from gross earnings.
27. Complete the payroll registers using a tax table.
28. Prepare "Employer's Quarterly Federal Tax Return" reports.
29. Find the simple interest.
30. Find the exact interest.
31. Find the banker's 60-day interest.
32. Use the interest table to find the amount of interest.
33. Find the compound interest.
34. Complete the comprehensive test on interest.
35. Determine mean, median and mode.
36. Prepare the broken line graph.
37. Prepare a bar graph.
38. Prepare a rectangular graph.

VIII. BUSINESS MATHEMATICS (cont.)

Tasks Covered:

39. Prepare a circle graph.
40. Read a pictograph.
41. Interpret the graphic data.
42. Complete a comprehensive exam on graphs.
43. Maintain petty cash fund.
44. Maintain records on customer accounts.
45. Prepare inventory records.
46. Prepare equipment records.
47. Reconcile a bank statement.
48. Complete a comprehensive test on business records.
49. Calculate perimeter and area using the metric system.
50. Calculate metric volume and capacity.
51. Calculate metric weight.
52. Convert the Fahrenheit temperature to Celsius.

DUTY: BUSINESS MATHEMATICS

TASK: Addition and subtraction of whole numbers.

Performance Objectives:

Given a number of problems, the student will add and subtract whole numbers without the aid of a calculator.

Evaluation Criterion:

The student will solve the problems with 90% accuracy within three attempts.

The student may test out the whole numbers by successful completion of the Pretest covering four computational skills of whole numbers.

Performance Guide:

1. Master the addition and subtraction facts.
2. Know how to carry or borrow numbers.
3. Know how to add or subtract multiple columns of numbers.
4. Know how to add or subtract numbers with more than one digit.
   a. First add or subtract the numerals in the one's place (the very first digit on the right).
   b. Then add or subtract the numerals in the ten's place; the hundred's place, etc.
   c. Do not forget the number carried or borrowed.
5. Know how to check the answer.

DUTY: BUSINESS MATHEMATICS

TASK: Multiplication of whole numbers.

Performance Objectives:

Given a number of problems, the student will multiply whole numbers without the aid of a calculator.

Evaluation Criterion:

The student will solve the problems with 90% accuracy within three attempts.

The student may test out the whole numbers by successful completion of the Pretest covering four computational skills of whole numbers.

Performance Guide:

1. Know the multiplication facts.
2. Know the meaning of the "multiplicand", "multiplier", and "product".
3. Align the digits of multiplicand and multiplier properly.
4. Know the computational steps of multiplication.
    a. Know the proper alignment of the multiplication problem and the partial products.
    b. Know the carrying process while multiplying.
    c. Know how to check the correctness of the answer: Divide the product by the multiplier. The answer (quotient) should be the same as the multiplicand.
5. Know how to multiply by 10, 100, 1000, etc.

DUTY: BUSINESS MATHEMATICS

TASK: Division of whole numbers.

Performance Objectives:

Given a number of problems, the student will divide whole numbers without the aid of a calculator.

Evaluation Criterion:

The student will solve the problems with 90% accuracy within three attempts.

Performance Guide:

1. Know the division facts.
2. Know the definition for "dividend", "divisor", and "quotient".
3. Know the division process: Division is the reverse of multiplication. Division is the process of dividing a number into a required number of equal parts.
4. Know 3 different ways a division problem is expressed: 9 ÷ 3, 9/3, or $3\overline{)9}$.
5. Know that division of a number by itself is one. (5 ÷ 5 = 1; 12 ÷ 12 = 1 etc.)
6. Know how to divide by 10, 100, 1000, etc.
7. Know how to show the remainder.
8. Know an alternative method of division. When it is difficult to see how many times a divisor will go into the dividend (the number being divided), find the greatest multiple of the divisor that is less than the dividend: e.g. In the case of (125 ÷ 25), (2 into 12 goes 6 times) 6 x 25 = 150 or too much. Try (5 x 25).
9. Know how to check the correctness of the division: Multiply the answer (quotient) by the number with which you divided (divisor). The product should equal the number you divided (the dividend).

DUTY: BUSINESS MATHEMATICS

TASK: Complete a comprehensive test on whole numbers.

Performance Objectives:

Given a written exam, the student will add, subtract, multiply and divide whole numbers without the aid of a calculator.

Evaluation Criterion:

The student will complete the test with 90% accuracy within three attempts.

Performance Guide:

1. Have the working definition and understanding of whole numbers.
2. Know the addition, subtraction, multiplication and division facts.
3. Know how to align the problems properly in the computation of whole numbers.
4. Know how to carry or borrow the numbers.
5. Know how to check the result of whole number computation.

DUTY: BUSINESS MATHEMATICS

TASK: Addition and subtraction of decimal numbers.

Performance Objectives:

Given a number of problems, the student will add and subtract decimal numbers without the aid of a calculator.

Evaluation Criterion:

The student will solve the problems with 90% accuracy within three attempts.

The student may test out decimal numbers by a successful completion of the comprehensive test covering four computational skills of decimal numbers.

Performance Guide:

1. Have a working definition and understanding of the decimal numbers.
2. Know how the decimal places are designated.
3. Know the names of decimal places.
4. Keep the decimal point aligned.
5. Add or subtract the columns of numbers.
6. Know how to carry or borrow numbers.
7. Know how to check the answer.

DUTY: BUSINESS MATHEMATICS

TASK: Multiplication of decimal numbers.

Performance Objectives:

Given a number of problems, the student will multiply decimal numbers without the aid of a calculator.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

The student may test out the decimal numbers by successful completion of the comprehensive test covering four computational skills of decimal numbers.

Performance Guide:

1. Have a working definition and understanding of decimal numbers and multiplication process.
2. Know the multiplication and addition facts.
3. Point off the decimal point in the product by counting all the decimal places in the multiplicand and multiplier.
4. Know how to check the answer.

DUTY: BUSINESS MATHEMATICS

TASK: Division of decimal numbers.

Performance Objectives:

Given a number of problems, the student will divide decimal numbers without the aid of a calculator.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

The student may test out the decimal numbers by taking a comprehensive test covering the four computational skills of decimal numbers.

Performance Guide:

1. Have a working definition and understanding of decimal numbers.
2. Know the division, multiplication and subtraction facts.
3. Move the decimal point in the divisor to the very far right of all the decimal places in the number.
4. Count the decimal places the decimal point was moved in the divisor.
5. Move the decimal point in the dividend to the right as many places as it was moved in the divisor.
6. Add (0) as place-holders when there are not enough decimal places in the dividend to equal the number of decimal places moved in both divisor and dividend.
7. Know how to check the answer.

DUTY: BUSINESS MATHEMATICS

TASK: Complete a comprehensive test over decimal numbers.

Performance Objectives:

Given a comprehensive test on decimal numbers, the student will add, subtract, multiply and divide decimal numbers without the aid of a calculator.

Evaluation Criterion:

The student will complete the comprehensive test on decimal numbers with 90% accuracy within three attempts.

Performance Guide:

1. Have a working definition and understanding of decimal numbers.
2. Know how the decimal places are designated.
3. Know the names of the decimal places.
4. Keep the decimal point aligned when adding or subtracting.
5. Know how to carry or borrow when necessary.
6. When multiplying, point off the decimal point in the product by counting the decimal places in the multiplicand and multiplier.
7. When dividing, move the decimal point in the divisor to the very far right of all the decimal places.
8. Count how many places the decimal point was moved in the divisor. Then move the decimal point in the dividend the same number of places to the right, adding zeros as place-holders when there are not enough decimal places in the dividend.
9. Know how to check the answer.

DUTY: BUSINESS MATHEMATICS

TASK: Addition and subtraction of fractions.

Performance Objectives:

Given a written exam, the student will add or subtract fractions and give the answer in its simplest fraction form.

Evaluation Criterion:

The student will have a maximum of three attempts to achieve a goal of 90% accuracy. The student may take a comprehensive exam on all functions of fractions.

Performance Guide:

1. Have a working definition and understanding of fractions.
2. Know the names of the various parts of the fractions.
3. Know the types of fractions and how to convert them.
4. Know the meaning of "reducing" and "simplest form".
5. Work the problems:
    - A. Add or subtract fractions with like denominators.
        - a. Find the sum or difference of the numerators; put it over the denominator.
        - b. Put the answer in its simplest form, if necessary.
    - B. Add or subtract fractions with unlike denominators.
        - a. Change one or more of the denominators so that all the denominators will be alike: Find the least common denominator (LCD).
        - b. Proceed as you would to add fractions with like denominators.
6. Put all the answers in their simplest form by either reducing or changing to mixed numbers.

DUTY: BUSINESS MATHEMATICS

TASK: Multiplication of fractions.

Performance Objectives:

Given a written exam, the student will multiply fractions and give the answers in their simplest form.

Evaluation Criterion:

The student will have a maximum of three attempts to achieve a goal of 90% accuracy in multiplying fractions.

The student may also take a posttest on all the functions of fractions.

Performance Guide:

1. Have a working definition and understanding of fractions.
2. Know the multiplication tables.
3. Work the problems.
   Multiplying fractions and whole numbers.
   a. Multiply the numerator and the whole number.
   b. Place the product over the denominator.
   c. Change the answer to its simplest form.
   Multiplying fractions and fractions: Use cancellation.*
   a. Multiply the numerators for a new numerator.
   b. Multiply the denominators for a new denominator.
   c. Change the answer to its simplest form.
   Multiplying mixed numbers:
   a. Change the mixed number to an improper fraction:
      (1) Multiply the whole number by the denominator.
      (2) Add the product to the numerator. (This is the new numerator.)
      (3) You have changed the mixed number into an improper fraction.
   b. Proceed as you would in any other multiplication of fractions.
4. Always reduce the answer to its simplest form.
   *Using cancellation when multiplying fractions:
   a. Divide the numerator of the first fraction and the denominator of the 2nd fraction by the same number when possible.

DUTY: BUSINESS MATHEMATICS

TASK: Multiplication of fractions.

Performance Guide (cont.):

b. Divide the denominator of the 1st fraction and the numerator of the 2nd fraction by the same number.
c. This method will eliminate the necessity of reducing answers to the lowest terms.

DUTY: BUSINESS MATHEMATICS

TASK: Division of fractions.

Performance Objectives:

Given a written exam, the student will divide fractions and give the answers in their simplest form.

Evaluation Criterion:

The student will have a maximum of three attempts to achieve a goal of 90% accuracy in dividing fractions.

The student may take a posttest on all the functions of fractions.

Performance Guide:

1. Have a working definition and understanding of fractions.
2. Know the multiplication tables.
3. Work the problems:
   Dividing the fractions by whole numbers:
   a. If the numerator is a multiple of the whole number, divide the numerator by the whole number. This quotient is the new numerator; put it over the denominator and reduce the fraction when necessary.
   b. If the numerator is NOT the multiple of the whole number: Remember the following rule. Dividing by a whole number is the same as finding one fractional part (of something) when the denominator is that whole number: i.e. dividing by 2 is same as multiplying by 1/2; dividing by 5 is same as multiplying by 1/5; dividing by 12 is same as multiplying by 1/12; etc.
   Dividing whole numbers by fractions:
   a. Invert the divisor and multiply.
   b. Reduce the answer to the lowest terms.
   Dividing fractions by fractions.
   a. Invert the divisor and multiply: Use cancellation.
   Dividing with mixed numbers:
   a. Change the mixed numbers to an improper fraction.
   b. Invert the divisor.
   c. Multiply: Cancel where possible.

DUTY: BUSINESS MATHEMATICS:

TASK: Complete a posttest on fractions.

Performance Objectives:

Given a written exam, the student will add, subtract, multiply and divide fractions and give the answers in their simplest forms.

Evaluation Criterion:

The student will have a maximum of three attempts to achieve a goal of 90% accuracy.

Performance Guide:

1. Have a working definition and understanding of fractions.
2. Know the names of the various parts of the fractions.
3. Know the types of fractions and how to convert them.
4. Know how to express whole numbers in fractions.
5. Know the meaning of "reducing" and "simplest form".
6. Add or subtract fractions:
    a. Change all the fractions so they will have a common denominator.
    b. Add or subtract the numerators.
    c. Put the sum or the difference over the common denominator.
    d. Put the answer in its simplest form by either reducing or changing to mixed numbers.
7. Multiply fractions:
    a. Convert all mixed numbers to improper fractions.
    b. Use cancellation.
    c. Multiply numerators for a new numerator; multiply denominators for a new denominator.
    d. Put the answer in its simplest form by changing the improper fraction to a mixed number and reducing to the lowest term if necessary.
8. Divide fractions:
    a. Change all mixed numbers to improper fractions.
    b. Invert the divisor and multiply.
    c. Put the answer in its simplest form.

DUTY: BUSINESS MATHEMATICS

TASK: Complete a comprehensive test on whole numbers, decimal numbers and fractions.

Performance Objectives:

Given a comprehensive test with 100 problems, the student will add, subtract, multiply and divide whole numbers, decimal numbers and fractions without the aid of a calculator.

Evaluation Criterion:

The student will complete the test with 90% accuracy within three attempts.

Performance Guide:

1. Have a working definition and knowledge of whole numbers, decimal numbers and fractions.
2. Know the addition, subtraction, multiplication and division facts.
3. Know the computational processes in addition, subtraction, multiplication and division of whole numbers, decimal numbers and fractions.
4. Know how to check the answer.

DUTY: BUSINESS MATHEMATICS

TASK: Change percentages to common fractions or mixed numbers.

Performance Objectives:

Given a number of problems, the student will change percentages to common fractions or mixed numbers.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

The student may test out the conversion of percentages to common fractions by successful completion of the comprehensive test on the conversion of decimal numbers, percentages and common fractions.

Performance Guide:

1. Know that percentages are based on a unit of 100.
2. Change the percentages to decimal numbers:
   a. Move the decimal point two places to the left and take off the percent sign(%), or
   b. Divide the percentage by 100 and take off the percentage sign.
3. Change the decimal numbers into common fractions:
   a. Count the decimal places: i.e., "tenth", "hundredth", "thousandth", etc. The last decimal place designation will be the denominator.
   b. The decimal number is the numerator.
   c. Reduce the fraction to its simplest term.
4. If the given percentage is greater than 100%, the answer will be a mixed number.
5. Memorize the most common percentage/fraction equivalents: 50% = 1/2; 25% = 1/4; 75% = 3/4; 20% = 1/5; 40% = 2/5; 60% = 3/5; 90% = 9/10; 10% = 1/10 etc.

DUTY: BUSINESS MATHEMATICS

TASK: Change decimal numbers to percentages.

Performance Objectives:

Given a number of problems, the student will change decimal numbers to percentages.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

The student may test out the conversion of the decimal numbers, common fractions and percentages by successful completion of the comprehensive test on the unit.

Performance Guide:

1. Know that percentages are based on a unit of 100.
2. Know two methods to change decimal numbers into percentages:
   a. Rewrite the given number simply by moving the decimal point two places to the right; and add a percent sign (%) at the end, or
   b. Multiply the given decimal number by 100 and add the % sign at the end.
3. Note: The only change is the placement of the decimal point.

DUTY: BUSINESS MATHEMATICS

TASK: Change percentages to decimal numbers.

Performance Objectives:

Given a number of problems, the student will change percentages to decimal numbers.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

The student may test out this task by successful completion of the comprehensive test on the conversion of the percentages, decimal numbers and common fractions.

Performance Guide:

1. Change the percentages to decimal numbers:
   a. Divide the percentage number by 100 and take the percent sign off (%): The quotient is the decimal equivalence, or
   b. Move the decimal point in the percentage two places to the left and take off the percent sign.

DUTY: BUSINESS MATHEMATICS

TASK: Change common fractions to percentages.

Performance Objectives:

Given a number of problems, the student will change common fractions to percentages.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

The student may test out the task by successful completion of the comprehensive test on the conversion of percentages, decimal numbers and common fractions.

Performance Guide:

1. Change common fractions to decimal numbers by dividing the numerator of the fraction by the denominator.
2. Change the mixed numbers to decimals:
   a. First change the mixed numbers to improper fractions.
   b. Divide the numerator of the improper fraction by the denominator.
3. Multiply the decimal number by 100 and add the percent sign.

DUTY: MATHEMATICS

TASK: Complete a comprehensive test on percentages.

Performance Objectives:

Given a written exam, the student will change the percent number to the decimal number/common fraction, and change the decimal/common fraction to the percent number.

Evaluation Criterion:

The student will complete the exam with a minimum of 90% accuracy with three attempts.

Performance Guide:

1. Change the percent to a decimal number:
    a. Move the decimal point in the percentage 2 places to the left and drop the % sign.
2. Change the percent to the common fraction:
    a. Change the percentage to the decimal number.
    b. Count the number of decimal places and name it. This is the number for the denominator. The original figure in the percentage is the numerator.
    c. Reduce to the simplest term.
3. Change the decimal number to percent.
    a. Move the decimal point two places to the right.
    b. Add a % sign after the new number.
4. Change the common fraction to the percent.
    a. Divide the numerator by the denominator.
    b. Move the decimal point in the quotient 2 places to the right.
    c. Add a % sign at the end of the obtained figure.

DUTY: BUSINESS MATHEMATICS

TASK: Find the percentage.

Performance Objectives:

Given a number of problems, the student will determine the percentage without the aid of calculator.

Evaluation Criterion:

The student will complete the task with a minimum of 90% accuracy within three attempts.

Performance Guide:

1. Know the formula to find the percentage.

   Percentage = Base Number x Rate

   Rate is the number followed by a % sign.
2. Change the rate to a decimal equivalent.
3. Find the base number from careful reading of the problem.
4. Compute the percentage.

DUTY: BUSINESS MATHEMATICS

TASK: Find the base number.

Performance Objectives:

Given a number of problems, the student will find the base number without the aid of a calculator.

Evaluation Criterion:

The student will complete the task with a minimum of 90% accuracy within three attempts.

Performance Guide:

1. Know the formula for finding a base number:

$$\text{Base} = \frac{\text{Percentage}}{\text{Rate}}$$

2. Know that the rate is usually followed by % sign.
3. Change the rate into a decimal equivalent.
4. Compute the problem.

DUTY: BUSINESS MATHEMATICS

TASK: Find the rate.

Performance Objectives:

Given a number of the problems, the student will find the rate without the use of a calculator.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

Performance Guide:

1. Know the formula for calculating the rate:

$$\text{Rate} = \frac{\text{Percentage}}{\text{Base}}$$

2. Determine the base and percentage from the reading of the problem.
3. Compute the problem.
4. Change the answer form from the decimal to the percent number.

DUTY: BUSINESS MATHEMATICS

TASK: Complete a comprehensive test on base, rate and percentage.

Performance Objectives:

Given a written exam, the student will complete a comprehensive test on base, rate and percentage without the aid of a calculator.

Evaluation Criterion:

The student will complete the test with a minimum of 90% accuracy within three attempts.

Performance Guide:

1. Determine what answer is needed in the given problem.
2. Know the following formula:
   a. To find the percentage: Percentage = Base x Rate
   b. To find the rate: Rate = Percentage ÷ Base
   c. To find the base: Base = Percentage ÷ Rate
3. Know that the rate must be converted into a decimal number before computation.
4. Know how to divide with a decimal number.

DUTY: BUSINESS MATHEMATICS

TASK: Learn the standards and regulations for maintaining a payroll system for the Federal government.

Performance Objectives:

Given a written test, the student will answer questions about the purposes of payroll, income tax withholding, social security tax, fair labor standards act and payroll records.

Evaluation Criterion:

The student will complete the test with a minimum of 90% accuracy within three attempts.

Performance Guide:

1. Know the reason for income tax withholding.
2. Know how to determine the number of exemptions.
3. Know the social security tax (F.I.C.A.) and its benefits.
4. Know the Fair Labor Standards Act.
5. Know the various entries in payroll records.
6. Know entries on the statement of income:
    a. Number of regular hours worked.
    b. Number of overtime hours worked.
    c. Amount of regular earnings.
    d. Amount of overtime earnings.
    e. Adjustments.
    f. Gross earnings.
    g. Federal withholding tax.
    h. F.I.C.A.
    i. State tax.
    j. Local tax.
    k. Miscellaneous deductions: union dues, retirement, life/health insurances, etc.
    l. Net pay.
    m. Pay period ending.

DUTY: BUSINESS MATHEMATICS

TASK: Determine the number of exemptions.

Performance Objectives:

Given a sample "Employees Withholding Exemption" card and pertinent information, the student will determine the number of exemptions and list them in the appropriate place.

Evaluation Criterion:

The student will complete the task with 100% accuracy within a length of time considered reasonable by the instructor.

Performance Guide:

1. Read the directions given on the payroll forms.
2. Calculate the number of allowable exemptions from the information given in the problems.

DUTY: BUSINESS MATHEMATICS

TASK: Prepare a payroll.

Performance Objectives:

Given the necessary information, the student will determine the number of hours worked daily and the number of overtime hours worked for the pay period and compute the pay for the total regular hours, the overtime rate, the overtime pay and the total earnings for the week's payroll.

Evaluation Criterion:

The student will complete the task with 100% accuracy within a length of time considered reasonable by the instructor.

Performance Guide:

1. Find the rate an employee is paid for the regular work hour.
2. Find the number of overtime hours and calculate the overtime pay rate.
3. Calculate the regular pay.
4. Calculate the overtime pay.
5. Find the total gross earnings on the payroll.

DUTY: BUSINESS MATHEMATICS

TASK: Calculate the amount of deductions from gross earnings to find the net earnings.

Performance Objectives:

Given the necessary information, the student will calculate the federal withholding tax, Federal Insurance Contributions Act (F.I.C.A.) tax and net earnings without the aid of a calculator.

Evaluation Criterion:

The student will complete the task with 90% accuracy within two attempts.

Performance Guide:

1. Find the taxable income: gross earnings less allowable exemptions.
2. Multiply the taxable income by the tax rate given.
3. Find the net earnings by subtracting all the necessary deductions from the amount of gross income.

DUTY: BUSINESS MATHEMATICS

TASK: Complete the payroll registers using a tax table.

Performance Objectives:

Given the necessary information and tax table, the student will compute the gross earnings, federal withholding, F.I.C.A. tax, insurance and the net earnings.

Evaluation Criterion:

The student will complete the task with a minimum of 90% accuracy within two attempts.

Performance Guide:

1. Using an exemptions table, determine the amount to be withheld.
    a. The number of exemptions is on the horizontal axis.
    b. Wages are on the vertical axis.
    c. Find the intersecting point of the two axes: the amount of income tax to be withheld.
2. Social Security Tax Table:
    a. Determine the wages position on table as "up to" or "less than".
    b. The amount of social security tax is found next to that column.
3. Find the taxable income.
4. Calculate the net pay.

DUTY: BUSINESS MATHEMATICS

TASK: Prepare employer's quaterly federal tax return reports.

Performance Objectives:

Given pertinent information on the amount of total wages, income tax withheld, the employer's FICA tax liability, the federal tax deposits for the period, and the employer's quarterly tax return, the student will prepare the employer's quarterly tax return report using a calculator or an adding machine.

Evaluation Criterion:

The student will complete the report with 100% accuracy within a length of time considered reasonable by the instructor.

Performance Guide:

1. List all the employees by their social security account number, name, and total FICA earnings for the quarter up to the current FICA maximum.
2. Add the earnings listed to prove the total.
3. Enter the amount of the total in the indicated spaces.
4. Determine the total federal tax withheld for the quarter and enter it in the appropriate spaces.
5. Compute the FICA tax liability and enter in the appropriate spaces.
6. Add the federal tax withheld and FICA tax liability to determine the total federal liability for the quarter.
7. Prepare schedule B to indicate the federal liability by pay period, month, and quarter total, and list the corresponding deposits according to the completed 501 cards.
8. Compute the final deposit required by subtracting the total deposits made previously from the total amount of federal liability.
9. Total the schedule B deposits and subtract from the total liability on page one.
10. Prepare a 501 card for the final deposit determined above.
11. Proofread the information for accuracy.

DUTY: BUSINESS MATHEMATICS

TASK: Find the simple interest.

Performance Objectives:

Given a number of problems on simple interest, the student will compute the amounts of interest based on the simple interest formula without the aid of a calculator.

Evaluation Criterion:

The student will complete the task with a minimum of 90% accuracy within three attempts.

Performance Guide:

1. Know that simple interest is based on the banker's 360-day year.
2. Know how to show the time based on a 360-day year: e.g., Finding the amount of interest for 20 days, time will be 20/360 or 1/18.
3. Know the formula for calculating simple interest:

   $$\text{Simple Interest} = (\text{Principal}) \times (\text{Rate}) \times \left(\text{Time} = \frac{\text{Number of days}}{360}\right)$$

4. Change the interest rate from a percent to a decimal.

DUTY: BUSINESS MATHEMATICS

TASK: Find the exact interest.

Performance Objectives:

Given a number of problems with information on the amount of principal, rate, and time, the student will calculate the amount of exact interest without the aid of a calculator.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

Performance Guide:

1. Change the rate from a percent to a decimal.
2. Know the formula for computing the exact interest:

   $$\text{Exact Interest} = (\text{Principal}) \times (\text{Rate}) \times \left(\text{Time} = \frac{\text{Number of Days}}{365}\right)$$

3. Know how to show the time for computing the exact interest: Use 365 as the denominator of the fraction and the number of the days of the loan as the numerator.

DUTY: BUSINESS MATHEMATICS

TASK: Find the banker's 60-day interest.

Performance Objectives:

Given a number of problems, the student will compute the interest based on the banker's 60-day interest formula without the aid of a calculator.

Evaluation Criterion:

The student will complete the task with a minimum of 90% accuracy within three attempts.

Performance Guide:

1. Know that the banker's 60-day interest is based on a 360-day year.
2. Find the interest for 60 days based on a 360-day year.
   a. Use the formula:

      $$\text{Banker's 60-day Interest} = (\text{Principal}) \times (\text{Rate}) \times \frac{60}{360}$$

   b. Calculate the interest using the Banker's 60-day interest as a base unit.
      e.g., An interest charge for a 120-day loan will be (Banker's 60-day interest) x 2; an 80-day loan will carry an interest charge of (Banker's 60-day interest) x 2 20/60 or 2 1/3.

DUTY: BUSINESS MATHEMATICS

TASK: Find the amount of interest charge using the interest table.

Performance Objectives:

Given a number of problems with information for the amount of principal, rate and time, the student will find the amount of interest, using an interest table without the aid of a calculator.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

Performance Guide:

1. Know how to read an interest table: Find the amount of rate (%) on the horizontal axis and the length of time on the vertical axis, and follow the two axes until they intersect. A multiplier will be at the intersection point.
2. Multiply the principal by the multiplier to find the amount of interest.
3. Know how to point off the decimal point after the multiplication is completed.

DUTY: BUSINESS MATHEMATICS

TASK: Compute the compound interest.

Performance Objectives:

Given a number of problems with information on the amount of principal, annual interest rate and time, the student will compute the amount of compound interest at the end of time periods for the annual, semi-annual or quarterly interest payment.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

Performance Guide:

1. Know the meaning of compound interest: Compound interest is the process of paying interest on interest, while simple interest pays interest only on the amount of principal.
2. To compute the compound interest, do the following:
   a. Find the simple interest on the original principal for the first interest pay period: I = P x R x T.
   b. If the interest is compounded
      (1) annually, then the time is 1.
      (2) semi-annually, then the time is 1/2.
      (3) quarterly, then the time is 1/4.
   c. Add the amount of simple interest to the amount of principal at the beginning of the first interest pay period to find the principal for the second interest pay period.
   d. Find the simple interest on the adjusted principal (the amount of original principal plus the amount of first interest) for the second interest pay period.
   e. Add this interest to the amount of adjusted principal at the beginning of the second interest pay period to find the principal for the third interest pay period.
   f. Repeat Steps "d" and "e" for each interest paying period for which the compound interest is to be earned.

DUTY: BUSINESS MATHEMATICS

TASK: Complete a comprehensive test on interest.

Performance Objectives:

Given a written exam on various interest problems, the student will compute simple interest, exact interest, banker's 60-day interest, and compound interest and use the interest/time table to find interest without the aid of a calculator.

Evaluation Criterion:

The student will complete the test with 90% accuracy within three attempts.

Performance Guide:

1. Know the formula for computing simple interest: I = P x R x T.
2. Know that a 360-day year is used as a base for time to find simple interest.
3. Know that a 365-day year is used to compute the exact interest.
4. Know that 60/360 is used as a time base to compute the banker's 60-day interest.
5. Know the meaning and process of computing the compound interest.
6. Know how to find the proper multiplier in an interest/time table.

DUTY: BUSINESS MATHEMATICS

TASK: Determine mean, median and/or mode.

Performance Objectives:

Given a number of problems consisting of series of various numerical values, the student will find the mean, median and/or mode.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

Performance Guide:

1. Know the meaning of the mean, median and mode:
   a. Mean: A simple average obtained by adding all the numerical values of the items and dividing that total by the number of items.
   b. Median: The very middle number or placement in a given series. If there is no exact middle point in a series, find the arithmetic average of the two middle numbers.
   c. Mode: A numerical value of an item that shows the greatest frequency among the series of numbers.

2. Know the proper methods for finding mean, median and mode: Given a series of temperatures for one week in July (93 ; 99 ; 89 ; 94 ; 100 ; 102 ; 102), find the week's mean temperature, median, and mode temperature.

   a. Mean temperature: 97°

   $$\frac{93^\circ + 99^\circ + 89^\circ + 94^\circ + 100^\circ + 102^\circ + 102^\circ}{7} = 97^\circ$$

   b. Median temperature: Arrange all the temperatures in numerical order, and find the very middle; e.g., that numerical value with a same number of places before and after - a halfway point from either end of the series: 89°; 93°; 94°; 99°; 100°; 102°; 102°: 99 is the median temperature.

DUTY: BUSINESS MATHEMATICS

TASK: Determine mean, median and/or mode.

Performance Guide (cont.):

c. Mode temperature: Prepare a frequency table, and find the value with the most occurrences.

Temperature	Frequency	
93°	/	1
99°	/	1
89°	/	1
94°	/	1
100°	/	1
102°	//	2

102 is the mode temperature.

DUTY: BUSINESS MATHEMATICS

TASK: Prepare a broken-line graph.

Performance Objectives:

Given specific information and data, the student will prepare a broken-line graph.

Evaluation Criterion:

The student will prepare a broken-line graph to the satisfaction of the instructor.

Performance Guide:

1. Make a proper selection of the axes for the given data.
2. Know the purpose of using a broken-line graph: a comparison of wages of two groups of workers for a given time period, etc.

DUTY: BUSINESS MATHEMATICS

TASK: Prepare a bar graph.

Performance Objectives:

Given specified information and data, the student will prepare a bar graph.

Evaluation Criterion:

The student will construct a bar graph to the satisfaction of the instructor.

Performance Guide:

1. Interpret the data given and make a proper selection of the axes.
2. Know the purpose of using a bar graph: comparison of the amount of merchandise sold during each month of the year; the population of given cities; etc.

DUTY: BUSINESS MATHEMATICS

TASK: Prepare a rectangular graph.

Performance Objectives:

Given specific information and data, the student will prepare a rectangular graph.

Evaluation Criterion:

The student will construct a rectangular graph to the satisfaction of the instructor.

Performance Guide:

1. Make a proper selection of the unit for given data.
2. Convert the quantities to be graphed into percentages.
3. Know the purpose of using a rectangular graph: comparison of families according to the number of children; comparison of the number of students by the major areas of studies, etc.

DUTY: BUSINESS MATHEMATICS

TASK: Prepare a circle graph.

Performance Objectives:

Given specific information and data, the student will prepare a circle graph.

Evaluation Criterion:

The student will construct a circle graph to the satisfaction of the instructor.

Performance Guide:

1. Know the purpose of using a circle graph: Comparison of data with the whole - e.g., a family budget, each expenditure in comparison to a total take-home amount.
2. Find the percentage value for given data:
   a. Total all the figures to be compared.
   b. Divide each figure by the total number and multiply it with 100 to find the percent.
3. Give each percent a 3.6° space in a circle.

DUTY: BUSINESS MATHEMATICS

TASK: Read a pictograph.

Performance Objectives:

Given a pictograph, the student will interpret the graph to obtain the required information.

Evaluation Criterion:

The student will read the pictograph to obtain the information needed, with 90% accuracy within three attempts.

Performance Guide:

1. Know that each object or symbol on the pictograph represents a definite value or quantity.

DUTY: BUSINESS MATHEMATICS

TASK: Interpret graphic data.

Performance Objectives:

Given a properly prepared graph, the student will interpret the data correctly and answer questions.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

Performance Guide:

1. Study the graph carefully to determine the nature of the information and the manner of the presentation.
2. Find the actual quantitative value assigned to the unit on the graph.

DUTY: BUSINESS MATHEMATICS

TASK: Complete a comprehensive exam on graphs.

Performance Objectives:

Given written information consisting of specific data or properly prepared graphs, the student will prepare or interpret a broken-line graph, a bar graph, a rectangular graph, a circle graph, and/or pictograph.

Evaluation Criterion:

The student will complete the exam to the satisfaction of the instructor.

Performance Guide:

1. Know the different purposes for which each of the graphs is used.
2. Know the reading and interpretation of the graphic data in various forms.

DUTY: BUSINESS MATHEMATICS

TASK: Maintain petty cash fund.

Performance Objectives:

Given a petty cash box containing cash, petty cash vouchers (both "paid-out" and "received") used in different transactions, checkbook, and petty cash journal, the student will replenish the petty cash fund.

Evaluation Criterion:

The student will replenish the petty cash fund without any errors within a time period considered reasonable by the instructor.

Performance Guide:

1. Count the money in the petty cash box.
2. Remove all petty cash vouchers and sort them in stacks of "paid-out" and "received".
3. Find the total for each stack of petty cash vouchers.
4. Add the total amount of "paid-out" vouchers to the cash amount in the petty cash box.
5. Subtract the total amount of "received" vouchers from the grand total determined in step 4. The difference should be same as the original amount used to start the petty cash fund.
6. Subtract the total amount of "received" vouchers from the total amount of "paid-out" vouchers to find the total amount of petty cash spent.
7. Write a check payable to the petty cash fund for the total amount of petty cash spent.
8. Cash the check and place the money in the petty cash box.
9. Record chronologically all the petty cash transactions in the journal:
   a. date of the voucher.
   b. amount of "paid-out" or "received".
   c. balance of the petty cash after each transaction.
   d brief explanation for each transaction.

DUTY: BUSINESS MATHEMATICS

TASK: Maintain records on customer accounts.

Performance Objectives:

Given information on specific transactions, the student will record each transaction correctly, maintaining a running balance for the end-of-month billing.

Evaluation Criterion:

The student will complete the task without any error within the time considered reasonable by the instructor.

Performance Guide:

1. Sort the sales and/or credit slips for the account in chronological order.
2. Record each transaction in the proper space:
   a. purchase amount in the charge column.
   b. payment amount in the credit or payment column.
3. Find the running balance after each posting of the purchase or payment.
4. On the billing date, total all the purchase amounts and all the payment amounts
5. Add the total of the purchases to the account balance at the beginning of the month.
6. Subtract the total payment from the answer obtained in step 5. The difference should be same as the last balance entered in the account.

DUTY: BUSINESS MATHEMATICS

TASK: Prepare inventory records.

Performance Objectives:

Given specific information about stock number, item description, quantity in stock, unit of cost and unit price, the student will determine the total value (extension price) for each item in stock and the total amount of all the stock inventoried.

Evaluation Criterion:

The student will complete the task without any error within three attempts.

Performance Guide:

1. Adjust the quantity of the item to the unit of cost. e.g., If the unit of cost is "Dozen", divide the quantity by 12.
2. Multiply the adjusted quantity by the unit price to find the extension for each item.
3. Total all the extensions for all the items inventoried.

DUTY: BUSINESS MATHEMATICS

TASK: Prepare equipment records.

Performance Objectives:

Given pertinent information consisting of the cost, junk value (scrap value), number of years in equipment life, and/or fixed rate of depreciation, the student will calculate the amount of annual depreciation and the book value for specific pieces of equipment based on the straight-line method, the fixed-rate method and the sum-of-the-years'-digits method of computing depreciation.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

Performance Guide:

1. Straight-line Method
   - a. Determine the probable life of the property.
   - b. Find the junk value (scrap value) for the item.
   - c. Find the difference between the original cost of the item and its junk value.
   - d. Divide the difference obtained in Step "c" with the number of years in use or equipment life to find the amount of annual depreciation.
   - e. Divide the amount of annual depreciation by the original cost to find the annual rate of depreciation.

2. Fixed-rate Method
   - a. Multiply the original cost of the equipment by the fixed rate of depreciation to find the first year's depreciation.
   - b. Subtract the first year's depreciation amount from the original cost to find the book value at that time.
   - c. Repeat steps "a" and "b" to find the book value for the successive years until the book value equals the junk value.

Performance Guide (cont.):

3. Sum-of-the-years'-digit Method (also known as Reducing-fraction Method)
    a. Find the sum of all the numbers in the years of estimated life of the equipment:
    e.g., if the equipment life is four years, then the sum of the numbers 1 through 4 is 1 + 2 + 3 + 4, or 10.
    b. The denominator of the depreciation fraction is the sum of all the digits in the years. (e.g., 10)
    c. The numerator is the digit of each of the individual years in reverse order.
    The depreciation fraction for four-year life equipment is:
    Year 1 = 4/10; Year 2 = 3/10; Year 3 = 2/10;
    Year 4 = 1/10.
    d. Multiply the original cost of the equipment by each year's designated depreciation fraction to find the amount of depreciation for the year.
    e. Subtract the amount of depreciation from the original cost for the first year's book value.
    f. Repeat step "c" to find the amount of depreciation for each of the successive years.
    g. Subtract the amount of depreciation from the previous year's book value to determine the current book value.

DUTY: BUSINESS MATHEMATICS

TASK: Reconcile a bank statement.

Performance Objectives:

Given a bank statement, cancelled checks, records of deposits, check stubs or check register, the student will reconcile the bank statement.

Evaluation Criterion:

The student will complete the task without any errors within three attempts.

The balance in the check register should agree with the balance on the reconciled statement.

Performance Guide:

1. Compare the cancelled checks with the debit amounts on the statement.
2. Arrange the cancelled checks in numerical order.
3. Compare the checks with the check register to verify the cancelled amount.
4. Check off the checks listed as outstanding on the previous reconciliation but cleared on the current statement.
5. Check off the current checks in the checkbook register that are cleared on the current statement.
6. Check off the deposits listed as in transit on the previous reconciliation but recorded on the current statement.
7. Check off the current deposits recorded on the current statement.
8. Enter all the debit, credit, and service charge amounts and other adjustments on the checkbook register and compute the new balance.
9. Prepare the reconciliation form:
    a. Enter the date and account.
    b. Enter the balance on the statment closing date.
    c. List and total the deposits not posted on the current statement.

Performance Guide (cont.):

d. List and total all outstanding checks not checked off on the previous reconciliation nor on the checkbook register.
e. Add the total in step "c" to the balance in step "b", and subtract the total amount in step "d" to find the reconciled balance.
f. The amount of reconciled balance must be same as the balance in the checkbook register.

DUTY: BUSINESS MATHEMATICS

TASK: Complete a comprehensive exam on business records.

Performance Objectives:

Given a number of problems on keeping various business records, the student will complete the exam.

Evaluation Criterion:

The student will complete the exam with 90% accuracy within three attempts.

Performance Guide:

1. Know how to maintain petty cash.
2. Know how to keep customer records with an accurate running balance.
3. Know how to keep inventory records:
   a. Adjust the quantity to the unit of cost.
   b. Calculate the extension.
4. Know how to keep equipment records.
5. Know how to determine depreciation using the straight-line, fixed-rate and sum-of-the-years'-digits methods.
6. Know the proper steps in computing the reconciled balance on the bank statement.

DUTY: BUSINESS MATHEMATICS

TASK: Find perimeter and area in metric measurements.

Performance Objectives:

Given a number of problems, the student will find the perimeter and area of an item in the simplest metric form.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

Performance Guide:

1. Know the meaning of "perimeter".
2. Know the common metric units of area:
   - a. m^2 = square meter
   - b. dm^2 = square decimeter
   - c. cm^2 = square centimeter
   - d. mm^2 = square millimeter
   - e. km^2 = square kilometer
3. Know the formulas for computing area:
   - a. area of triangle = $\frac{b \times h}{2}$ (b = base; h = height)
   - b. area of square = $s^2 = s \times s$ (s = length of a side)
   - c. area of rectangle = $l \times w$ (l = length/ w = width)
   - d. area of circle = $\mu \cdot r^2$ (μ=3.14/ r= radius)
4. Know the formula for computing the circumference of a circle:

   $c = \mu d$ (μ = 3.14/ d = diameter)

DUTY: BUSINESS MATHEMATICS

TASK: Find the volume and capacity in metric measurements.

Performance Objectives:

Given a number of problems, the student will calculate the volume and/or capacity in metric measurements.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

Performance Guide:

1. Know the common metric units of volume:
    a. m^3 = cubic meter
    b. dm^3 = cubic decimeter
    c. cm^3 = cubic centimeter
    d. mm^3 - cubic millimeter
2. Know the formula to compute volume:
    a. volume of a cube = $S \cdot S \cdot S = S^3$ (s = length of a side)
    b. volume of a rectangle solid = L x W x H
       (L=length, W=width, H=height)
    c. volume of a cylinder=$\mu \cdot r^2 \cdot h$ (μ=3.14, r=radius, h=height)
    d. volume of a cone=$1/3 \cdot \mu \cdot r^2 \cdot h$ (μ=3.14, r=radius, h=height)
    e. volume of a pyramid=$1/3 \cdot B \cdot h$ (B=area of the base triangle
       h=height of the pyramid)

DUTY: BUSINESS MATHEMATICS

TASK: Know the metric weight.

Performance Objectives:

Given a number of problems, the student will find the weight using the metric system.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

Performance Guide:

1. Know the common metric weight units:
    - a. g = gram = .035 ounce.
    - b. kg = kilogram = 1000 gram = 2.2 pounds
    - c. mg = milligram
    - d. t = metric ton = 1000 kg = 1 U.S. ton
2. Know how to convert from/to metric weight.

DUTY: BUSINESS MATHEMATICS

TASK: Convert Fahrenheit temperature to Celsius temperature.

Performance Objectives:

Given a list of temperatures in Farenheit, the student will convert them to Celsius temperature.

Evaluation Criterion:

The student will complete the task with 90% accuracy within three attempts.

Performance Guide:

1. Know the formula for converting temperature from Fahrenheit to Celsius:

   $$C = \frac{5}{9}(F-32)$$

2. Know the common temperature facts:
   a. freezing point of water = $0^\circ C$ or $32^\circ F$
   b. normal body temperature = $37^\circ C$ or $98.6^\circ F$
   c. boiling point of water = $100^\circ C$ or $212^\circ F$

CLERICAL CLUSTER

IX. ACCOUNTING

Tasks Covered:

1. Post to the ledger directly from invoices, credit memos, or checks.
2. Post (transfer) entries from journals to ledger.
3. Post from cash journals.
4. Compute the balance column amount in the ledger accounts.
5. Correct errors indicated by trial balance.
6. Foot, prove, and rule the cash journals.
7. Open a bookkeeping system for new business.
8. Prepare the post-closing trial balance.
9. Prepare income statements.
10. Prepare capital statements.
11. Prepare a report from the balance sheet.

DUTY: ACCOUNTING

TASK: Post to ledger directly from invoices, credit memos, or checks.

Performance Objectives:

Given the source documents of business transactions for purchases on account or sales on account, the student will select the proper account and post directly to the ledger.

Evaluation Criterion:

The student will complete the task with 90% accuracy within a length of time considered reasonable by the instructor.

Performance Guide:

1. Sort the invoices.
2. Select the proper ledger account.
3. Record the date.
4. Record the source.
5. Record the amount (debit or credit).
6. Calculate the balance where appropriate.
7. Mark the source documents to indicate the posting.
8. Review your work with the instructor.

DUTY: ACCOUNTING

TASK: Post entries from journals to ledger.

Performance Objectives:

Given a cash receipts journal and a sales journal, each with transaction entries, the student will post all transactions to the appropriate accounts in the ledgers.

Evaluation Criterion:

The student will complete the task with 90% accuracy within a length of time considered reasonable by the instructor.

Performance Guide:

1. Select the proper ledger accounts.
2. Record the date.
3. Record the source.
4. Record the amount in the individual account; total in the general ledger account.
5. Calculate the balance where appropriate.
6. Record the posting reference in the journal.
7. Review your work with the instructor.

DUTY: ACCOUNTING

TASK: Post from cash journals.

Performance Objectives:

Given a cash journal with entries completed and the necessary ledgers or general ledger, the student will post the entries to the ledger.

Evaluation Criterion:

The student will complete the task without error within a length of time considered reasonable by the instructor.

Performance Guide:

1. Post in the general ledger each amount in the general debit column of the cash journal to the debit side of the account in the account title column.
2. Post in the general ledger each amount in the general credit column of the cash journal to the credit side of the account in the account title column.
3. Place a check mark below the general debit and credit columns to indicate that the totals will not be posted.
4. Post the total of special debit columns as debit to the individual account, indicating the account number under the total cash journal.
5. Post the totals of special debit columns as debit to the individual accounts, indicating the account number under the total in cash journal.
6. Review your work with the instructor.

DUTY: ACCOUNTING

TASK: Compute balance column amount in ledger accounts.

Performance Objectives:

Given the accounts receivable and accounts payable ledger with debit and credit entries, the student will compute the balances.

Evaluation Criterion:

The student will complete the task with 100% accuracy within a length of time considered reasonable by the instructor.

Performance Guide:

1. Compute the accounts receivable balance:
    a. Add debits to the debit balance.
    b. Subtract credits from the debit balance.
2. Compute the accounts payable balance:
    a. Add credits to the credit balance.
    b. Subtract debits from the credit balance.
3. Review your work with the instructor.

DUTY: ACCOUNTING

TASK: Correct errors indicated by trial balance.

Performance Objectives:

Given a journal and ledger with posting errors and a trial balance that does not balance, the student will locate and correct the errors.

Evaluation Criterion:

The student will complete the task with 100% accuracy within a length of time considered reasonable by the instructor.

Performance Guide:

1. Check the addition of both columns in the trial balance. If there is no error in the addition, then proceed to step 2.
2. Find the difference between the totals. Then find out if the difference is an account that was omitted.
3. Divide the difference by 2 to find out if the posting was made on the wrong side.
4. Divide the difference by 9 to find out if there is a transposition.
5. Compare the balance of each ledger account with the amount entered on the trial balance.
   a. If an account balance has not been copied incorrectly, entered in the wrong column, or omitted from the trial balance, then go on to step 6.
6. Verify the balance of each ledger account. If no error, go to step 7.
7. Verify the total debits and total credits in each ledger amount by checking the addition.
8. Verify the posting of each item in the journal.
9. When errors have been located, line through the incorrect amount and write the correct amount above it.
10. Review your work with the instructor.

DUTY: ACCOUNTING

TASK: Foot, prove, and rule cash journals.

Performance Objectives:

Given check stubs and cash journal containing errors, the student will locate and correct all errors, foot, prove, and rule the journal using an adding machine or calculator.

Evaluation Criterion:

The student will complete the task with 100% accuracy within a length of time considered reasonable by the instructor.

When all the errors are corrected, the amounts for entries in the journal and the check stubs will agree.

Performance Guide:

1. Write the total of each amount column in small pencil figures immediately below the line of the last entry.
2. List and total the footing of the debit column on a sheet of paper.
3. List and total the footings of the credit column on the same sheet of paper.
4. The totals for the debit column and credit column should agree.
5. If the totals do not agree, find the error and correct it.
6. Prove the cash on hand by comparing journal figures with the check stubs.
7. If the cash on hand as indicated by the journal does not equal that shown by the check stub, find the error and correct it.
8. Draw a single line across all amount columns under the last entry.
9. Write the total of the column in ink.
10. Analyze and record the general column.
11. Write the word "TOTALS" in the account titles column.
12. Draw a double line across all amount columns to show accuracy and completion.
13. Review your work with the instructor.

DUTY: ACCOUNTING

TASK: Open bookkeeping system for new business.

Performance Objectives:

Given the data on a new business and the necessary forms, journals and ledgers, the student will open a new bookkeeping system for the business.

Evaluation Criterion:

The student will open a new bookkeeping system for a new business to the satisfaction of the instructor.

The system must include a balance sheet, chart of accounts, journals with correct opening entries, and proper ledgers.

Performance Guide:

1. Prepare a balance sheet.
2. Prepare a chart of accounts.
3. Make the opening entries in the journals.
4. Prepare the ledger page for each account.
5. Open the account in a general ledger.
6. Post the opening entries to the ledger accounts.
7. Have the instructor check your work.

DUTY: ACCOUNTING

TASK: Prepare post-closing trial balance.

Performance Objectives:

Given a closed ledger and balance sheet of open accounts, the student will prepare a post-closing trial balance.

Evaluation Criterion:

The student will complete the task with 100% accuracy within a length of time considered reasonable by the instructor.

The accounts and balances on the post-closing trial balance must agree with those on the balance sheet.

Performance Guide:

1. Prepare the heading.
2. List the accounts in numerical order.
   a. Write the account titles in the first column.
   b. Write the account numbers in the second column.
   c. Enter each account balance in either debit or credit column.
3. Total and pencil-foot the columns.
4. If the total debits equal the total credits:
   a. Draw a single line in ink across both money columns.
   b. Record the totals.
   c. Draw double lines across both money columns beneath the totals.
5. If the total debits do not equal the total credits, there is an error that needs correction.
6. Have the instructor check your work.

DUTY: ACCOUNTING

TASK: Prepare income statements.

Performance Objectives:

Given a completed worksheet for a given period, the student will prepare an income statement.

Evaluation Criterion:

The student will complete the task to the satisfaction of the instructor.

The completed income statement must have correct headings and listings with no mathematical errors.

Performance Guide:

1. Write in the headings of the income statement on three lines.
2. Record the income from operations.
3. Compute the cost of merchandise sold.
4. Determine the gross profit on sales.
5. List the expenses and total.
6. Determine the net income from operations.
7. Record other income and expenses.
8. Determine the net income.
9. Have the instructor check your work.

DUTY: ACCOUNTING

TASK: Prepare capital statements.

Performance Objectives:

Given a general ledger, a worksheet with data for a period of business transactions, and an analysis paper, the student will prepare a capital statement.

Evaluation Criterion:

The student will complete the task without any transposition of amount columns and without any errors in computation for the beginning capital, net increase or decrease, and the total capital.

Performance Guide:

1. Locate and prepare the necessary materials for preparing the capital statement.
2. Enter the heading:
    a. name of the business.
    b. title of the report.
    c. date of the period covered.
3. Record the beginning capital.
    a. Enter the name, the word "Capital", and date.
    b. Enter the amount in the first amount column taken from the owner's capital account in the general ledger.
    c. Enter the words "Additional Investment", if any.
    d. Enter the amount of additional investments in the first amount column.
    e. Add the amounts for the beginning capital and additional investment, and enter this amount in the second amount column.
4. Record the net income:
    a. Write in the words "Net Income" plus the represented date in the column.
    b. Enter the amount of the net income, taken from the balance sheet credit column of the worksheet, in the first amount column.
    c. Enter the words "Less Withdrawals" plus the represented date in the column under "Net Income".

DUTY: ACCOUNTING

TASK: Prepare capital statements.

Performance Guide (cont.):

- d. Enter the amount of withdrawals, taken from the balance sheet debit column of the worksheet, in the first amount column.
- e. Subtract the amount of withdrawals from the amount of the net income, and enter the remainder in the second amount column.
- f. Enter the words "Net Increase (Decrease) in Capital" in the total column in line with the amount.

5. Add the amount of the net increase in capital to the total capital and enter this amount in the second amount column.
6. Write the name (same as the first line) in the name column in line to identify this amount.
7. Rule double lines across both amount columns.
8. Have the instructor check your work.

DUTY: ACCOUNTING

TASK: Prepare report from balance sheet.

Performance Objectives:

Given a complete worksheet showing an accounting period of business and an analysis paper, the student will prepare a report form balance sheet.

Evaluation Criterion:

The student will complete the task with 100% accuracy within a length of time considered reasonable by the instructor.

Upon completion, the total amount of assets and the total amount of liabilities and proprietorship must balance.

Performance Guide:

1. Go over the worksheet and analysis paper before completing a report from the balance sheet.
2. Write in the heading of business on the first three lines of the balance sheet.
3. Prepare the assets section of the report.
4. Prepare the liabilities section of the report.
5. Prepare the proprietorship section of the report.
6. Total the liabilities and proprietorship sections of the report.
7. Compare the total amount of the assets and the total amount of the liabilities and the proprietorship: If these two amounts are not same, find the error and correct it.
8. Rule a double line under both column totals.
9. Have the instructor check your work.

CLERICAL CLUSTER

X. BUSINESS ENGLISH

Tasks Covered:

1. Identify sentence and sentence fragments.
2. Capitalization.
3. Sentence end marks.
4. Apply rules of commas.
5. Apply the rules of colons and semicolons.
6. Apply rules of apostrophes.
7. Distinguish between verbs of action, verbs of being, and helping verbs.
8. Identify and use correct verb number.
9. Use correct verb tense.
10. Identify types of nouns in sentences.
11. Identify pronouns and types of pronouns in sentences.
12. Identify and use simple subjects in sentences.
13. Demonstrate ability to identify and use complete subjects and predicates.

DUTY: BUSINESS ENGLISH

TASK: Identify sentence and sentence fragments.

Performance Objectives:

Given a series of exercises, the student will correctly identify sentences and sentence fragments.

Evaluation Criterion:

Given a series of exercises requiring the student to identify both sentence and sentence fragments, the student will correctly identify sentences and sentence fragments, to the satisfaction of the instructor and within a length of time considered reasonable by the instructor.

Performance Guide:

1. Knowledge that a sentence is a group of words that expresses a complete thought and has both a subject and a verb.
2. Knowledge that a sentence fragment is a group of words that needs a subject or a verb to express a complete thought.
3. Introductory knowledge of the rules of capitalization and sentence end marks.

DUTY: BUSINESS ENGLISH

TASK: Capitalization.

Performance Objectives:

Given a series of sentences containing no capitalization, the student will punctuate the sentence.

Evaluation Criterion:

Given a series of sentences containing no capitalization and a requirement for the student to correctly furnish all necessary capitalization, the student will accomplish this task, to the satisfaction of the instructor and within a time considered acceptable by the instructor.

Performance Guide:

1. Knowledge of the uses of capital letters to include first words in sentences, proper nouns, titles, initials, the pronoun "I", days of the week, months of the year, names of holidays, etc.
2. Knowledge of certain circumstances relative to the clerical field in which capitalization is used--such as headings, closings of letters, etc.

DUTY: BUSINESS ENGLISH

TASK: Sentence end marks.

Performance Objectives:

Given a series of sentences containing no end marks, the student will correctly supply these end marks.

Evaluation Criterion:

Given a series of sentences containing no end marks, the student will correctly furnish all missing end marks, to the satisfaction of the instructor and within a time considered reasonable by the instructor.

Performance Guide:

1. Knowledge of the uses of the period to include the end of a declarative sentence, the end of an imperative sentence, after abbreviations, after initials, etc.
2. Knowledge of the uses of the question mark at the end of an interrogative sentence.
3. Knowledge of the use of the exclamation mark at the end of an exclamatory sentence and after any exclamation.

DUTY: BUSINESS ENGLISH

TASK: Apply rules of commas.

Performance Objectives:

Given a series of sentences containing no commas, the student will correctly supply the missing commas.

Evaluation Criterion:

Given a series of exercises containing no commas, the student will supply the missing commas, to the satisfaction of the instructor and within a time considered reasonable by the instructor.

Performance Guide:

1. Knowledge of the uses of commas to separate independent clauses in a compound sentence.
2. Knowledge of the use of commas to follow any long, introductory adverbial expression.
3. Knowledge of the use of commas to set off any parenthetical expression.
4. Knowledge of the use of the comma to separate items in a series.

DUTY: BUSINESS ENGLISH

TASK: Apply the rules of colons and semicolons.

Performance Objectives:

Given a series of exercises containing no colons and semicolons, the student will supply the missing punctuation.

Evaluation Criterion:

Given a series of exercises containing no colons and semicolons, the student will correctly furnish all missing colons and semicolons, to the satisfaction of the instructor and within a length of time considered reasonable by the instructor.

Performance Guide:

1. Knowledge of the basic functional difference between a colon and a semicolon.
2. Knowledge of the use of the colon to separate statements in strong apposition to one another.
3. Knowledge of the use of the colon to follow any introductory or anticipatory statement and to separate it from material following.
4. Knowledge of the use of the semicolon to separate independent clauses in a compound sentence when no coordinating conjunction is used.
5. Knowledge of the use of the semicolon to separate items in series when the items in series contain commas.
6. Knowledge of those uses of the colon and semicolon relating to the clerical field--salutations, etc.

DUTY: BUSINESS ENGLISH

TASK: Apply rules of apostrophes.

Performance Objectives:

Given a series of exercises containing no apostrophes, the student will supply the missing apostrophes.

Evaluation Criterion:

Given a series of exercises containing no apostrophes, the student will furnish all missing apostrophes, to the satisfaction of the instructor and within a length of time considered reasonable by the instructor.

Performance Guide:

1. Knowledge and a practical definition of contractions.
2. Knowledge of a practical definition of possessives.

DUTY: BUSINESS ENGLISH

TASK: Distinguish between verbs of action, verbs of being, and helping verbs.

Performance Objectives:

Given a series of exercise sentences, the student will identify verbs of action, verbs of being, and helping verbs.

Evaluation Criterion:

Given a series of exercise sentences, the student will identify verbs of action, verbs of being, and helping verbs, to the satisfaction of the instructor and within a length of time considered reasonable by the instructor.

Performance Guide:

1. Knowledge of a practical definition of verbs and examples of verbs in sentences.
2. Examples of determining which verbs are action verbs (an action verb must make sense when used with a personal pronoun).
3. Examples of determining which verbs are verbs of being (any form of the verb "to be" - verbs of condition, etc.).
4. Examples of determining which verbs are helping verbs (a verb of being combined with a verb of action).

DUTY: BUSINESS ENGLISH

TASK: Identify and use correct verb number.

Performance Objectives:

Given a series of exercises, the student will match the correct verb number with first, second, and third person pronouns.

Evaluation Criterion:

Given a series of exercises, the student will correctly match the verb number with singular and plural subjects and will correctly match the verb number with first, second, and third person pronouns, to the satisfaction of the instructor and within a time considered reasonable by the instructor.

Performance Guide:

1. Knowledge of singular and plural verbs.
2. Knowledge that singular verbs are used with singular subjects.
3. Knowledge that plural verbs are used with plural verbs.
4. Knowledge of collective and compound subjects and the manner in which these subjects affect verb choice.
5. Knowledge of the manner in which first and second person singular pronouns require plural verbs.

DUTY: BUSINESS ENGLISH

TASK: Use correct verb tense.

Performance Objectives:

Given a series of exercises, the student will choose between verb tenses.

Evaluation Criterion:

Given a series of exercises, the student will choose betwen verb tenses in completing incomplete sentences, to the satisfaction of the instructor and within a time considered reasonable by the instructor.

Performance Guide:

1. Knowledge of present tense of verbs used in sentences.
2. Knowledge of past tense of verbs used in sentences.
3. Knowledge of future tense of verbs used in sentences.

DUTY: BUSINESS ENGLISH

TASK: Identify types of nouns in sentences.

Performance Objectives:

Given a series of exercises, the student will identify nouns as naming either a person, place, thing, or abstraction and will identify them as proper or common nouns.

Evaluation Criterion:

Given a series of exercises, the student will identify nouns as either proper nouns or common nouns and will identify nouns as naming a person, place, thing, or abstraction, to the satisfaction of the instructor and within a time considered reasonable to the instructor.

Performance Guide:

1. Knowledge of a practical definition of a noun and examples of nouns naming person, place, thing, or abstraction (idea).
2. Knowledge of proper nouns and capitalization of proper nouns.
3. Knowledge of common nouns.

DUTY: BUSINESS ENGLISH

TASK: Identify pronouns and types of pronouns in sentences.

Performance Objectives:

Given a series of exercises, the student will identify pronouns in sentences and complete sentences, using pronouns correctly.

Evaluation Criterion:

Given a series of exercises, the student will:
a. correctly identify in sentences pronouns taking the place of nouns,
b. correctly identify in sentences pronouns being used as subjects and as objects,
c. correctly identify pronouns being used to denote possession,
to the satisfaction of the instructor and within a time considered reasonable by the instructor.

Performance Guide:

1. Knowledge of a practical definition of both a pronoun and a personal pronoun.
2. Knowledge of personal pronouns to include both subject and object forms (nominative and objective cases) of the pronouns.
3. Knowledge of possessive forms of personal pronouns with particular emphasis on the differences between possessive forms and contractions.
4. Knowledge of pronouns used as subject of sentences.
5. Knowledge of pronouns used as direct objects and as objects of prepositions.

DUTY: BUSINESS ENGLISH

TASK: Identify and use simple subjects in sentences.

Performance Objectives:

Given a series of exercises, the student will identify the simple subject in sentences.

Evaluation Criterion:

Given a series of exercises, the student will identify, with 90% accuracy, simple subjects in sentences with or without modifiers as specified, within a time considered reasonable by the instructor.

Performance Guide:

1. Knowledge of a practical definition of simple subjects.
2. Knowledge of nouns or noun substitutes uses as subjects in sentences.
3. Knowledge of sentences in which the subject is omitted but understood.

DUTY: BUSINESS ENGLISH

TASK: Demonstrate ability to identify and use complete subjects and predicates.

Performance Objectives:

Given a series of exercises, the student will construct sentences, using simple subjects and predicates and using complete subjects and predicates.

Evaluation Criterion:

Given a series of exercises, the student will use, with 90% accuracy, simple subjects and predicates in the construction of sentences and use complete subjects and predicates in the construction of sentences, within a time considered reasonable by the instructor.

Performance Guide:

1. Knowledge of a practical definition of simple predicates and the relation between a verb and a predicate.
2. Knowledge of verbs and verb phrases used as predicates in sentences.
3. Knowledge of transitive and intransitive verbs.
4. Knowledge of uses of subjects in sentences (understood subject, inverted order, etc.)
5. Knowledge of modifiers of subjects.
6. Knowledge of a practical definition of complete predicates.

Introduction and Outline:

English
Spanish
Laotian

CE 029 799

INTRODUCTION TO CLERICAL CLUSTER

CAREER DEVELOPMENT CENTER
SCHOOL OF TECHNICAL CAREERS
SOUTHERN ILLINOIS UNIVERSITY
CARBONDALE, ILLINOIS

COMPETENCY-BASED VOCATIONAL/TECHNICAL CURRICULUM SERIES

INTRODUCTION TO CLERICAL CLUSTER

MASAKO T. SHIN, CURRICULUM SPECIALIST, STC, SIU-C

The preparation of this multicultural series was aided financially through funding agreements with the Illinois State Board of Education/Department of Adult, Vocational and Technical Education.

(Contract Numbers: R-33-10-C-0442-400, R-33-21-J-0542-400)

June 1981

ARDEN L. PRATT, DEAN
E. HOLLIS MERRITT, ASST. DEAN
LARRY HEPBURN, CENTER DIRECTOR

INTRODUCTION

The Clerical program runs 36 weeks covering a variety of clerical tasks such as typing, general office practice - filing/receptionist skills, use of office machines - duplicating machines/electronic calculators/transcribing machines, beginning bookkeeping, shorthand, and practical business mathematics and English.

During the course of the training program, the student will learn to perform one or a variety of duties as clerk-typist, bookkeeper and/or stenographer.

A daily study/work schedule for the student is basically, as follows: However, the student's training schedule may vary depending on aptitude, interest and progress in class.

Student's Daily Study Schedule

I. Typing: 2 hours.

   1. Beginning Typing - For students needing keyboard mastery.
   2. Typing I - For students whose typing speeds are below 40 words a minute.
   3. Typing II - For students whose typing speeds are above 40 words a minute.

II. English Usage: 1 hour.

III. Business Mathematics: 2 hours.

   1. The student with a high school diploma will have one hour of business mathematics and one hour of shorthand or other clerical course.
   2. The student without a high school diploma will have one hour of business mathematics and study one hour for the GED exam (a high school equivalency test).

IV. Spelling/Vocabulary Development: 1 hour.

Upon completion of this study area, the student may use this hour for studying either shorthand or any of the clerical clusters where the student shows weakness.

V. Filing: 1 hour.

Upon mastery of filing skills, the student may use this time block for the mastery of office machines.

VI. Office Skills Lab/O.J.T. Training: 1 hour.

CLERICAL CLUSTER: DUTY-TASK INDEX

I. BEGINNING TYPING - taped program for learning keyboard (available only in the classroom)

II. TYPING I

1. Typing from a rough draft.
2. Tabulation.
3. Setting margin stops.
4. Vertical centering (Mathematical method).
5. Horizontal centering.
6. Erasing.
7. Word division.
8. Horizontal placement of columns.
9. Centering columnar headings.
10. Vertical centering (Backspace-from-center method).
11. Aligning and typing over words.
12. Typing memoranda.
13. Assembling, inserting, and erasing a carbon pack.
14. Business/personal letter in modified block style.
15. Addressing small envelopes; folding and inserting letters.
16. Typing on postal cards.
17. Typing topic outlines.
18. Typing manuscript - unbound.
19. Typing superior figures and footnotes on a manuscript.

III. TYPING II

1. Address small envelopes.
2. Address large envelopes.
3. Type an interoffice memorandum.
4. Type an invoice.
5. Type a voucher check.
6. Type three business letters using the letter placement table.
7. Type a business letter in block style with open punctuation.
8. Type a business letter in modified block with mixed punctuation.
9. Type a business letter in modified block with indented paragraphs and mixed punctuation.
10. Leftbound manuscript with footnotes.
11. Type a manuscript title page.
12. Type a report from rough draft copy.
13. Type index cards.
14. Type unbound manuscript without footings.
15. Prepare a page line gauge.
16. Typing on postal cards.

CLERICAL CLUSTER: DUTY-TASK INDEX

III. TYPING II (cont.)

17. Fold letters and insert in envelopes.
18. Typing superior figures and footnotes by using the automatic line finder or ratchet release.
19. Type from rough draft.
20. Type four-column tables.
21. Center columnar headings.
22. Center and type three-column table containing figures.
23. Type leaders.
24. Typing a boxed tabulation.
25. Typing skills: Timed writings.
26. Type a table of contents.
27. Type a bibliography.

IV. DUPLICATING

1. Preparing the master for fluid duplicator.
2. Operating a fluid duplicator.
3. Type a stencil.
4. Duplicate copies on a stencil duplicator.
5. Produce a master copy from the thermo-fax for the fluid duplicator.
6. Produce a master copy for the stencil machine.

V. RECEPTIONIST ACTIVITIES

1. Greet callers and visitors.
2. Maintain the visitors' log.
3. Answer the telephone.
4. Place a telephone call.
5. Place long distance calls.
6. Process incoming and outgoing mail.
7. Practice good grooming and personal hygiene.
8. Grooming - Self Analysis Test.
9. Learn about human relations.

VI. GENERAL OFFICE PROCEDURES

1. Take and transcribe a dictation applying Gregg shorthand.
2. Applying the ABC Stenoscript Rules 1-40, high frequency words and brief forms in dictation.
3. Type with transcribing machine.
4. Filing.
5. Cross-reference the documents.
6. Filing personal names. (Learning Activity Package 1)
7. Filing business names. (Learning Activity Package 2)

VI. GENERAL OFFICE PROCEDURES (cont.)

8. Handling the special filing problems. (Learning Activity Package 3).
9. Retrieve materials from files.
10. Retrieve materials, information, or record data from files.
11. Filing: Requisition and charge procedures.

VII. OPERATION OF ELECTRONIC CALCULATOR

1. Learn machine parts of electronic calculator.
2. Perform a touch addition.
3. Perform a touch subtraction.
4. Prepare deposit slips and statements of accounts.
5. Perform multiplication to complete invoices.
6. Perform multiplication of fractions and percentages to compute the inventory extensions, markdowns, and discount prices.
7. Use the memory register in preparing expense reports.
8. Use the memory register for individual product accumulation in preparing sales slips.
9. Perform multifactor multiplication.
10. Perform the multiplication problems containing a constant to complete an invoice or a purchase order.
11. Perform negative multiplication to complete inventory extensions.
12. Prorate percentages.
13. Calculate the selling price when the markup is expressed as a percentage of the cost.
14. Find the selling price when the markup is expressed as a percentage of the selling price.
15. Reconcile a bank statement.
16. Verify individual income tax return - Form 1040A.
17. Verify income tax return - Form 1040.
18. Complete travel expense forms.
19. Payroll.
20. Find cash discounts using the electronic calculator.
21. Find the amount of chain discounts and the net amount due using the electronic calculator.
22. Find special unit prices.
23. Complete invoice using the electronic calculator.
24. Total the accounts-receivable-ledger cards.
25. Divide using the electronic calculator.
26. Find inventory turnover.
27. Perform chain division.
28. Find averages using the electronic calculator.
29. Perform division problems with a constant divisor.
30. Perform quotient accumulation using a memory register.

VII. OPERATION OF ELECTRONIC CALCULATOR (cont.)

31. Find the amount of the interest using the electronic calculator.
32. Find the interest due on promissory notes using the electronic calculator.
33. Find the credit balances in accounts-receivable-ledger sheets using the electronic calculator.
34. Find the percent of increase or decrease using the electronic calculator.

VIII. BUSINESS MATHEMATICS

1. Addition and subtraction of whole numbers.
2. Multiplication of whole numbers.
3. Division of whole numbers.
4. Complete a comprehensive test on whole numbers.
5. Addition and subtraction of decimal numbers.
6. Multiplication of decimal numbers.
7. Division of decimal numbers.
8. Complete a comprehensive test over decimal numbers.
9. Addition and subtraction of fractions.
10. Multiplication of fractions.
11. Division of fractions.
12. Complete a posttest on fractions.
13. Complete a comprehensive test on whole numbers, decimal numbers and fractions.
14. Change percentages to common fractions or mixed numbers.
15. Change decimal numbers to percentages.
16. Change percentages to decimal numbers.
17. Change common fractions to percentages.
18. Complete a comprehensive test on percent numbers.
19. Find the percentage.
20. Find the base number.
21. Calculate the rate.
22. Complete a comprehensive test on base, rate and percentage.
23. Learn the standards and regulations for maintaining a payroll system for the Federal government.
24. Determine the number of exemptions.
25. Prepare a payroll.
26. Calculate the amount of deductions from gross earnings.
27. Complete the payroll registers using a tax table.
28. Prepare "Employer's Quarterly Federal Tax Return" reports.
29. Find the simple interest.
30. Find the exact interest.
31. Find the banker's 60-day interest.
32. Use the interest table to find the amount of interest.
33. Find the compound interest.

VIII. BUSINESS MATHEMATICS (cont.)

34. Complete the comprehensive test on interest.
35. Determine mean, median and mode.
36. Prepare the broken line graph.
37. Prepare a bar graph.
38. Prepare a rectangular graph.
39. Prepare a circle graph.
40. Read a pictograph.
41. Interpret the graphic data.
42. Complete a comprehensive exam on graphs.
43. Maintain petty cash fund.
44. Maintain records on customer accounts.
45. Prepare inventory records.
46. Prepare equipment records.
47. Reconcile a bank statement.
48. Complete a comprehensive test on business records.
49. Calculate perimeter and area in metric system.
50. Calculate metric volume and capacity.
51. Calculate metric weight.
52. Convert the Fahrenheit temperature to the Celsius.

IX. ACCOUNTING

1. Post to the ledger directly from invoices, credit memos, or checks.
2. Post (transfer) entries from journals to ledger.
3. Post from cash journals.
4. Compute the balance column amount into the ledger accounts.
5. Correct errors indicated by trial balance.
6. Foot, prove, and rule the cash journals.
7. Open a bookkeeping system for new business.
8. Prepare the post-closing trial balance.
9. Prepare income statements.
10. Prepare capital statements.
11. Prepare a report from the balance sheet.

X. BUSINESS ENGLISH

1. Identify sentence and sentenence fragments.
2. Capitalization.
3. Sentence end marks.
4. Apply rules of commas.
5. Apply the rules of colons and semicolons.
6. Apply rules of apostrophes.
7. Distinguish between verbs of action, verbs of being, and helping verbs.
8. Identify and use correct verb number.

X. BUSINESS ENGLISH (cont.)

9. Use correct verb tense.
10. Identify types of nouns in sentences.
11. Identify pronouns and types of pronouns in sentences.
12. Identify and use simple subjects in sentences.
13. Demonstrate ability to identify and use complete subjects and predicates.

INTRODUCTION TO CLERICAL CLUSTER

SPANISH VERSION

6

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TRANSLATED BY

DR. ALBERT W. BORK, EMERITUS, SIU-C

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E. HOLLIS MERRITT, ASST. DEAN
LARRY HEPBURN, CENTER DIRECTOR

INTRODUCCIÓN

El programa de Trabajos Clericales es de 36 semanas e incluye una variedad de actividades clericales tales como la mecanografía, la práctica general en tarear de oficina - archivos/recepción de visitas y clientes, el empleo de las máquinas de oficina - máquinas copiadoras y duplicadoras/ calculadoras electrónicas/transcriptoras, teneduría de libros elemental, taquigrafía y la matemática práctica comercial, y el inglés.

En el curso del programa de entrenamiento el alumno(a) aprenderá los trabajos de macanógrafo(a), tenedor(a) de libros y/o taquimecanógrafo(a).

Diariamente el programa de estudio tiene un horario básicamente como sigue. Sin embargo el programa de entrenamiento puede variarse según la aptitud, aplicación y progreso en las clases.

Horario diario del alumno:

I. Mecanografía: 2 horas

  1. Mecanografía elemental - Para los alumnos que necesitan aprender el teclado de la máquina de escribir.
  2. Mecanografía I - Para los alumnos que escriben a una velocidad de menos de 40 palabras al minuto.
  3. Mecanografía II - Para los alumnos que escriben a una velocidad de más de 40 palabras al minuto.

II. Prácticas en el uso del idioma inglés: 1 hora

III. Matemática de Comercio: 2 horas

1. El alumno con el diploma de secundaria y preparatoria (High School) tendrá una hora de taquigrafía y una hora de matemática comercial.
2. El alumno sin el diploma de secundaria y preparatoria tendrá una hora de matemática comercial y estudiará durante una hora para el examen de equivalencias en el programa de Desenvolvimiento General Educativo (GED).

IV. Ortografía y Desenvolvimiento de Vocabulario: 1 hora

Al terminar esta parte del programa de estudios, el alumno puede emplear esta hora para estudiar la taquigrafía o cualquier trabajo clerical en que necesita reforzarse.

V. Archivos: 1 hora

Al completar esta porción del programa satisfactoriamente, el alumno puede aprovechar este tiempo para aprender el manejo de las máquinas de oficina.

VI. Tareas de Oficina - Laboratorio y Entrenamiento en el Trabajo: 1 hora

CLERICAL CLUSTER: DUTY-TASK INDEX

TAREAS CLERICALES: INDICE DE DEBERES Y TRABAJO

I. MECANOGRAFIA ELEMENTAL - programa grabado para aprender el teclado de la máquina de escribir (sólo disponible en la clase)

II. MECANOGRAFIA I

1. Escribir a máquina desde un borrador.
2. Tabulación.
3. Fijar topes de sangrado o márgenes.
4. Centrado verticalmente del trabajo (método matemática).
5. Centrado horizontal.
6. Borrar y hacer correcciones.
7. División de palabras (silabicación).
8. Colocación horizontal de columnas.
9. Centrado de encabezados de columnas.
10. Centrado vertical (método de retroceso desde el centro).
11. Alineamiento y escribiendo sobre las palabras.
12. Escribiendo a máquina las memorandas.
13. Ensamblando, metiendo en la máquina, y borrando (haciendo correcciones) en el original y copias al carbón.
14. Cartas comerciales/personales en el estilo modificado de bloque.
15. Rotulando los sobres pequeños, doblando e insertando las cartas.
16. Escribiendo sobre las tarjetas postales.
17. Escribiendo los bosquejos por tema.
18. Escribiendo el manuscrito sin empastar.
19. Escribiendo las cifras superiores y las anotaciones de pie de página en un manuscrito.

III. MECANOGRAFIA II

1. Rotular sobres pequeños.
2. Rotular sobres grandes.
3. Escribir a máquina un memorandum interoficinal.
4. Escribir a máquina una factura.
5. Escribir a máquina un vóucher (cheque o giro comprobante).
6. Escribir a máquina tres cartas comerciales empleando la tabla de colocación del texto.
7. Escribir a máquina una carta en estilo bloque con puntuación abierta.
8. Escribir a máquina una carta en estilo bloque modificado y puntuación mixta.
9. Escribir a máquina una carta en estilo bloque modificado y con párrafos indentados (con sangrado).
10. Preparar un manuscrito para ser empastado a la izquierda (como un libro) y con anotaciones de pie de página.
11. Escribir a máquina la portada de un manuscrito.

CLERICAL CLUSTER: DUTY-TASK INDEX

TAREAS CLERICALES: INDICE DE DEBERES Y TRABAJO

III. MECANOGRAFIA II (Continuación)

12. Escribir a máquina un informe empleando un borrador.
13. Escribir a máquina las fichas de índice.
14. Escribir a máquina un manuscrito sin apostillas (notas al pie) (anotaciones de pie).
15. Preparar un guía lineal de página.
16. Escribir a máquina en tarjetas postales.
17. Doblar (plegar) cartas e insertar en el sobre.
18. Escribiendo cifras superiores y anotaciones de pie (apostillas) con el empleo del buscador automático de renglones, o el soltador de trinquete.
19. Copiar a máquina desde un borrador.
20. Escribir a máquina tablas de cuatro columnas.
21. Centrar encabezados de columna.
22. Centrar y escribir a máquina una tabla de tres columnas de cifras.
23. Escribir puntos suspensivos.
24. Escribir a máquina una tabulación en recuadro.
25. Pruebas de velocidad.
26. Escribir a máquina una tabla de materias.
27. Escribir a máquina una bibliografía.

IV. DUPLICACION

1. Preparación de matrices de duplicadora a base de alcohol.
2. Operación de una duplicadora a base de alcohol.
3. Escribir a máquina un estencil.
4. Preparar copias en una duplicadora a esténciles.
5. Preparar una copia maestra en la máquina "thermo-fax" para la duplicadora a base de alcohol.
6. Preparar una copia maestra para la duplicadora a esténciles.

V. ACTIVIDADES DE RECEPCIONISTA

1. Recibir a visitas.
2. Mantener el registro de visitas.
3. Contestar el teléfono.
4. Hacer una llamada telefónica.
5. Hacer llamadas de larga distancia.
6. Procesar la correspondencia.
7. Mantener buen aseo y esmero en el vestir.
8. El aseo - una prueba propia.
9. Conocer algo de las relaciones humanas.

VI. PROCEDIMIENTOS GENERALES DE OFICINA

1. Tomar y transcribir un dictado, empleando el sistema taquigráfico de Gregg.
2. Aplicar las Reglas 1-40 del Sistema ABC Stenoscript para palabras de gran frecuencia y formas breves en el dictado.

CLERICAL CLUSTER: DUTY-TASK INDEX

TAREAS CLERICALES: INDICE DE DEBERES Y TRABAJO

VI. PROCEDIMIENTOS GENERALES DE OFICINA (Continuación)

3. Escribir a máquina empleando la máquina transcriptora.
4. Archivar.
5. Preparar interreferencias de documentos.
6. Archivar de acuerdo con nombres personales (Learning Activity Package 1).
7. Archivar de acuerdo con los nombres corporativos o de personas legales (Learning Activity Package 2).
8. Manejar problemos especiales de archivar (Learning Activity Package 3).
9. Recoger documentos de los archivos.
10. Recoger materias, informes, o datos de los archivos (Finding Tests 1-9).
11. Archivos: Procedimientos de requisición y carga de materias.

VII. OPERACION DE LA CALCULADORA ELECTRONICA

1. Aprender órganos y piezas de la Calculadora Electrónica.
2. Sumar al tacto.
3. Restar al tacto.
4. Preparar boletas de depósito y estados de cuenta.
5. Multiplicar para completar facturas.
6. Llevar a cabo cálculos (multiplicación) de fracciones (quebrados) y porcentajes para la computación de extensiones de inventario, rebajas y precios de descuento.
7. Emplear el registro recordatorio en la preparación de informes de gastos.
8. Emplear el registro recordatorio de acumulaciones de productos individuales para la preparación de notas de venta.
9. Emplear el método de factores múltiples en la multiplicación.
10. Llevar a cabo las multiplicaciones conteniendo un constante para completar una factura u órden de compra.
11. Llevar a cabo la multiplicación negativa para completar las extensiones de inventario.
12. Prorratear porcentajes.
13. Calcular el aumento de precio en términos del porcentaje del coste.
14. Calcular el aumento de precio en términos del porcentaje del precio de venta.
15. Conciliar el estado de una cuenta bancaria.
16. Comprobar una declaración de utilidades o de rentas individual - Formulario 1040A.

VII. OPERACION DE LA CALCULADORA ELECTRONICA (Continuación)

17. Comprobar una declaración de utilidades - Formulario 1040.
18. Completar formularios de gastos de viaje.
19. Preparar una nómina de pago.
20. Calcular descuentos de caja empleando la calculadora electrónica.
21. Calcular descuentos en serie empleando la calculadora electrónica.
22. Calcular precios unitarios.
23. Calcular el importe bruto de los artículos en la factura.
24. Calcular los totales de las tarjetas del libro mayor de ventas.
25. Hacer divisiones empleando la calculadora electrónica.
26. Calcular el movimiento de almacenes.
27. Llevar a cabo la división en serie.
28. Calcular promedios con la calculadora electrónica.
29. Hacer divisiones con un divisor constante.
30. Calcular acumulación de cocientes empleando el registro recordatorio.
31. Prorratear porcentajes.
32. Calcular el interés empleando la calculadora electrónica.
33. Calcular los réditos (el interés) a pagar en pagarés con la calculadora electrónica.
34. Calcular los saldos pagaderos en el libro mayor de ventas con la calculadora electrónica.
35. Calcular el porcentaje de incremento o de disminución con la calculadora electrónica.

VIII. MATEMATICA DE COMERCIO

1. Sumar y restar números integrales.
2. Multiplicación de números integrales.
3. División de números integrales.
4. Completar una prueba comprensiva sobre números integrales.
5. Sumar y restar números decimales.
6. Multiplicación de números decimales.
7. División de números decimales.
8. Completar una prueba comprensiva sobre números decimales.
9. Adición y subtracción de fracciones (quebrados).
10. Multiplicación de fracciones.
11. División de fracciones.
12. Completar una prueba adicional sobre fracciones.
13. Completar una prueba comprensiva sobre números integrales, decimales y fracciones.

CLERICAL CLUSTER: DUTY-TASK INDEX

TAREAS CLERICALES: INDICE DE DEBERES Y TRABAJO

VIII. MATEMATICA DE COMERCIO (Continuación)

14. Cambiar porcentajes en fracciones o números mixtos.
15. Cambiar números decimales en porcentajes.
16. Cambiar porcentajes en números decimales.
17. Cambiar fracciones en porcentajes.
18. Completar una prueba comprensiva en porcientos.
19. Calcular el porcentaje.
20. Calcular el número base.
21. Calcular la tasa.
22. Completar una prueba comprensiva sobre la base, la tasa, y el porcentaje.
23. Aprender las normas y reglamento para mantener una nómina de pagos para el Gobierno Federal.
24. Determinar el número de exenciones.
25. Preparar una nómina de pagos.
26. Calcular las deducciones de los beneficios totales (salarias totales).
27. Completar las nóminas de pago empleando la tabla de impuestos sobre la renta.
28. Preparar la declaración trimestral de utilidades patronales para el Gobierno Federal.
29. Calcular el interés simple.
30. Calcular el interés exacto.
31. Calcular el interés bancario por 60 días.
32. Emplear la tabla de intereses para calcular el interés.
33. Calcular el interés compuesto.
34. Completar la prueba comprensiva sobre el interés (los réditos).
35. Determinar el promedio (la media), la mediana, y el modo (modal).
36. Prepárese un esquema gráfico de línea quebrada.
37. Prepárese un esquema gráfico de barras.
38. Prepárese un esquema gráfico rectangular.
39. Prepárese un esquema gráfico circular.
40. Prepárese un gráfico pictográfico.
41. Interprétense los datos gráficos.
42. Complétese una prueba comprensiva sobre los esquemas gráficos.
43. Manténgase una caja de gastos menores.
44. Prepárense los registros de clientela.
45. Prepárense los registro de inventarios.
46. Prepárese un registro de equipos.
47. Conciliar un estado de cuenta bancaria. (Hacer el reajuste del extracto bancario.)
48. Completar una prueba comprensiva sobre la documentación comercial.

VIII. MATEMATICA DE COMERCIO (Continuación)

49. Calcúlense perímetro y área según el sistema métrico.
50. Calcúlense el volumen y capacidad según el sistema métrico.
51. Calcúlese el peso métrico.
52. Conviértanse las temperaturas Fahrenheit en temperaturas Celsius (centígrados).

IX. TENEDURIA DE LIBROS (CONTABILIDAD)

1. Pasar al libro mayor directamente de las facturas, notas de abono, o giros el monto que representan.
2. Pasar al libro mayor las partidas de los libros diarios.
3. Pasar al libro mayor las partidas del libro de caja.
4. Calcular los montos de la columna de balance a las cuentas del libro mayor.
5. Corregir los errores indicados por el balance de comprobación de saldos.
6. Sumar y poner las sumas al pie de las columnas. verifiçarlas, y rayar los diarias de caja.
7. Ábrase un sistema de teneduría de libros para un nuevo negocio.
8. Prepárese el balance final de saldos.
9. Prepárense los balances de resultados.
10. Prepárense los extractos de cuenta de ingresos.
11. Prepárese un informe del balance general.

X. INGLES COMERCIAL

1. Identificar frases y fragmentos de frases.
2. Uso de mayúsculas.
3. Puntuación.
4. Aplicar las reglas para comas.
5. Aplicar las reglas para dos puntos y punto y coma.
6. Aplicar las reglas para apóstrofo.
7. Distinguir entre verbos de acción, verbos de ser, y verbos auxiliares.
8. Identificar y usar el número correcto del verbo.
9. Usar el tiempo correcto del verbo.
10. Identificar los tipos de nombres en frases.
11. Identificar pronombres y los tipos de pronombres en frases.
12. Identificar y usar sujetos sencillos en frases.
13. Demostrar capacidad para identificar y usar los sujetos y predicados completos.

INTRODUCTION TO CLERICAL CLUSTER

LAOTIAN VERSION

CAREER DEVELOPMENT CENTER
SCHOOL OF TECHNICAL CAREERS
SOUTHERN ILLINOIS UNIVERSITY
CARBONDALE, ILLINOIS

COMPETENCY-BASED VOCATIONAL/TECHNICAL CURRICULUM SERIES

INTRODUCTION TO CLERICAL CLUSTER

LAOTIAN VERSION

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TRANSLATED BY

SOMCHAI THIPKHOSITHKUN

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ARDEN L. PRATT, DEAN
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LARRY HEPBURN, CENTER DIRECTOR

June 1981

ຄຳນຳ.

ຫຼັກສູດຂອງສະໝຽນ ໃຊ້ເວລາ 36 ອາທິດ ຄວບຄຸມວຽກສະໝຽນຫຼາຍຢ່າງ ເຊັ່ນ: ການພິມດີດ, ການເກັບຫຼັກຖານທົ່ວໄປ ຂອງບ່ອນທຳງານ ເຊັ່ນ: ຈັດແຟ້ມ, ຕ້ອນຮັບແຂກ, ການໃຊ້ office machines ເຊັ່ນ: ເຄື່ອງອັດໂຣນຽວ, ເຄື່ອງຄິດເລກ, ໂດຍຊຸດຄວາມເພື່ອໃຫ້ເປັນການພິມ, ການເຮັດບັນຊີ, ຈຸລະເລກ ແລະ ຄະນິດສາດທຸລະກິດ ແລະ ພາສາອັງກິດ.

ໃນລະຫວ່າງຫຼັກສູດການເຝິກຝົນ, ນັກຮຽນຈະຮຽນຮູ້ວິທີໃຊ້ງານຢ່າງດີ ຫຼື ວຽກບັນທີ່ຂອງສະໝຽນ-ພິມດີດຕ່າງໆ, ການເຮັດບັນຊີ ແລະ ການພິມຈາກຈຸລະເລກ.

ຕາລາງເວລາເຮັດວຽກ ແລະ ຮຽນ ແຕ່ລະວັນ ໂດຍທົ່ວໄປມີດັ່ງນີ້.

ຕາລາງເຝິກງານຂອງນັກຮຽນຈະແຕກຕ່າງກັນໄປຂຶ້ນຢູ່ກັບຄວາມສາມາດ, ຄວາມສົນໃຈ ແລະ ຄວາມກ້າວໜ້າໃນຊັ້ນຮຽນ.

ຕາລາງຮຽນປະຈຳວັນຂອງນັກຮຽນ.

1 ການພິມດີດ ໒ ຊົ່ວໂມງ.

1. ພິມດີດເບື້ອງຕົ້ນ ສຳລັບນັກຮຽນທີ່ຕ້ອງການ

ຝຶກຝົນຄວາມທ່ຽງໃນການພິມ.

2. ພິມດີດພາກ I ສຳລັບນັກຮຽນທີ່ພິມໄດ້ນ້ອຍກວ່າ ໔໐ ຄຳຕໍ່ນາທີ.

3. ພິມດີດພາກ II ສຳລັບນັກຮຽນທີ່ພິມໄດ້ຫຼາຍກວ່າ ໔໐ ຄຳຕໍ່ນາທີ.

II. ການໃຊ້ພາສາອັງກິດ 1 ຊົ່ວໂມງ

III. ເລກຄະນິດສາດດ້ານທຸລະກິດ ໒ ຊົ່ວໂມງ

1. ນັກຮຽນທີ່ຈົບຊັ້ນມັດທະຍົມຕອນປາຍ ຈະເອົາຮຽນຄະນິດສາດທຸລະກິດ 1 ຊ.ມ. ແລະ ຊະວະເລກທິກ 1 ຊ.ມ.

2. ນັກຮຽນທີ່ບໍ່ຈົບມັດທະຍົມຕອນປາຍ ຈະເອົາຮຽນຄະນິດສາດທຸລະກິດ 1 ຊ.ມ. ແລະ ຮຽນ G.E.D. ເພື່ອໃຊ້ໃນການສອບທຽບເທົ່າຊັ້ນຕຽມອຸດົມສຶກສາ.

IV. ການພັດທະນາ ຫຼື ປັບປຸງ ການສະກົດຕົວ ແລະ ຄຳສັບ 1 ຊ.ມ.

ເພື່ອຈະໄດ້ບັນລຸຈຸດປະສົງນີ້ ນັກຮຽນອາດຈະໃຊ້ຊົ່ວໂມງນີ້ ສຳລັບ ຊະວະເລກ ຫຼື ວຽກສ່ວນຕ່າງໆ ທີ່ຍັງບໍ່ທັນສົ່ງງານ.

V. ການຈັດແຟ້ມ 1 ຊົ່ວໂມງ.

ເພື່ອຈະໄດ້ບັນລຸຈຸດປະສົງນີ້ ນັກຮຽນອາດຈະໃຊ້ຊົ່ວໂມງນີ້ ສໍາລັບເຝິກຝົນການໃຊ້ Office machine.

VI. ຫຼັກປະຕິບັດການ ກັບການເຝິກງານ 1 ຊົ່ວໂມງ.

CLERICAL CLUSTER: DUTY-TASK INDEX

ສາລະບານ : ໜ້າທີ່ ແລະ ການງານ ກ່ຽວກັບການສະໝຽນ.

I. TYPING I ການພິມ ໑. (1)

1. ພິມຈາກການຂຽນຢ່າງບໍ່ລະອຽດ.
2. ການພິມຊ່ອງ ທາງລາງ.
3. ຕັ້ງບ່ອນຫຍໍ້ໜ້າ ແລະ ບ່ອນຕັ້ງຕົວໃໝ່ແຖວດຽວກັນ.
4. ການຕັ້ງ ເຄິ່ງກາງ (ໃຊ້ວິທີການວັດແທກ).
5. ການຫາຈຸດສູນກາງທາງເສັ້ນນອນ.
6. ການລົບອອກ.
7. ການແບ່ງຄຳ ຫຼື ຊ່ອງໃໝ່.
8. ການຕໍ່ ຊ່ອງ ແຖວ ແບບນອນ.
9. ການຕັ້ງ ຕົ້ນຫົວຂໍ້ ເຄິ່ງກາງຂຽງແຖວຊື່.
10. ການຕັ້ງຈຸດສູນກາງ (ໂດຍໃຊ້ການນັບຖອຍຫລັງຈາກຈຸດສູນກາງ) ລະຫວ່າງຂ້າງບົນ ກັບຂ້າງລຸ່ມ.
11. ການຕັ້ງພິມກັບຕົວເທົ່າ.
12. ການພິມບັນທຶກ.
13. ການໃຊ້ກະດາດ Carbon ແລະ ການລຶບອອກ.
14. ການພິມຈົດໝາຍທຸລະກິດ ຫຼື ສ່ວນຕົວ ໂດຍໃຊ້ການຫຍໍ້ໜ້າ ແບບລຽງແຖວ (Modified block style).
15. ການຈ່າໜ້າຊອງແບບນ້ອຍ, ພັບໃສ່ໃນຈົດໝາຍ.
16. ການພິມໃສ່ Post Cards.
17. ການພິມຫົວຂໍ້ໃສ່ຫໍ່.
18. ການພິມຕົ້ນສະບັບ - ບໍ່ໄດ້ເຮັດໜ້າປົກ.
19. ການພິມ Superior figures ແລະ footnotes ລົງໃນຕົ້ນສະບັບ.

II. TYPING II ການພິມ ດ໌ (2).

1. ການຈ່າໜ້າຊອງນ້ອຍ.
2. ການຈ່າໜ້າຊອງໃຫຍ່.
3. ພິມບັນທຶກລະຫວ່າງສຳນັກງານ.
4. ພິມໃບສົ່ງຂອງ.
5. ພິມຈຳນວນເງິນໃນ Check.
6. ພິມຈົດໝາຍທຸຣະກິດ 3 ສະບັບໃຊ້ ຫາງລາງການຂຽນ ຈົດໝາຍ.
7. ການພິມຈົດໝາຍທຸຣະກິດ ແບບ block style ທີ່ຫຍໍ້ ເວັ້ນວັກຕອນ.
8. ການພິມຈົດໝາຍທຸຣະກິດ ແບບ Modified block ໂດຍໃຊ້ການເວັ້ນວັກຕອນ ແບບປະສົມ.
9. ການພິມຈົດໝາຍທຸຣະກິດ ແບບ Modified block ໂດຍໃຊ້ indented paragraphs. (ການຫຍໍ້ໜ້າ) ແລະ ການເວັ້ນວັກຕອນ ແລະ ປະສົມ.
10. ການໃສ່ໝາຍເລກຂອງຕົ້ນສະບັບ ທີ່ມີ footnotes ມາ.
11. ການພິມຫົວຂໍ້ ເລີ່ມຕົ້ນ ຕົ້ນຂອງຕົ້ນສະບັບ.
12. ພິມລາຍງານຈາກຈົດໝາຍທີ່ຂຽນຂຶ້ນມາ ແບບງ່າຍໆ.
13. ການພິມສາລະບານ ລົງໃນ Cards.
14. ການພິມຕົ້ນສະບັບ ສະບັບທີ່ບໍ່ມີປົກ ແລະ ບໍ່ມີ footing.
15. ຕຽມເຄື່ອງວັດແທກເສັ້ນຂີດຂອງແຜ່ນ.
16. ພິມໃສ່ Post card
17. ພິມຈົດໝາຍແລະໃສ່ຊອງ.

18. ພິມຈາກ Susperior figures ແລະ footnotes ໂດຍໃຊ້ automatic line finder ຫຼື ratchet release.

19. ພິມຈາກຈົດໝາຍບໍ່ລະອຽດຄັ້ງແລກ (rough draft)

20. ພິມຈາກ four-column tables.

21. ການຕັ້ງເຄິ່ງກາງຂອງຫົວຂໍ້ຄວາມ.

22. ການຕັ້ງເຄິ່ງກາງຂອງແຖວຊ່ອງວ່າງຂ້າມແຖວທີ່ມີຫົວເລກ ຫຼື ແມ່ນຂໍ້ຢູ່ຂ້າງເທິງ.

23. ພິມບັດຄຳ.

24. ພິມຕາລາງເປັນຂີ້ຫຼຸ່ມຫຼາຍອັນ.

25. ຄວາມຊຳນິຊຳນານໃນການພິມ. ຈັບເວລາຕັດ.

III. DUPLICATING ການເຮັດສະບັບຫຼາຍ ຫຼື ສຳລອງ.

1. ຕຽມຕົວພິມສຳລັບ fluid duplication.

2. ແລ່ນເຄື່ອງ fluid duplication.

3. ພິມ stencil (ເຈັ້ຍໄຂເຈົ້າ)

4. ອັດ copy ຈາກ stencil duplicator.

5. ເຮັດ master copy ຈາກ thermo-fax ສຳລັບ fluid duplicator.

6. ເຮັດ master copy (ສະບັບແລກ) ຈາກ Stencil machine.

IV. RECEPTIONIST ACTIVITIES ກິດຈະການກ່ຽວກັບການຕ້ອນຮັບ.

1. ຮັບການຕ້ອນຮັບແຂກ ແລະ ຜູ້ມາຢ້ຽມ.

2. ເຮັດບັນທຶກກ່ຽວກັບຜູ້ມາຢ້ຽມ.

3. ຕອບໂທລະສັບ.
4. ໂທລະສັບໄປຫາຄົນອື່ນໆ.
5. ການໂທລະສັບທາງໄກ.

V. GENERAL OFFICE PROCEDURES ຫຼັກວິທີການທົ່ວໄປຂອງສຳນັກງານ.

1. ການໃຊ້ຊະວະເລກ ແລະ ການແປຊະວະເລກ (Short hand) ແບບ Gregg.
2. ການໃຊ້ Stenoscript rules 1-40 ສຽງສູງ ແລະ ການບອກ ຫຼື ຂຽນແບບສັ້ນ.
3. ພົນພ້ອມກັບ transcribing machine (ເຄື່ອງຖອດຄຳ).
4. ການເກັບເອກະສານໃຫ້ເປັນລຳດັບ.
5. ການເຮັດຄຳແນະນຳໃນເອກະສານໃຫ້ຜູ້ຫາ ຈາກເອກະສານອື່ນ.
6. ເກັບລາຍຊື່ຂອງບຸກຄົນໃຫ້ເປັນລຳດັບ (ການລຽງລຳດັບແລກ).
7. ເກັບລາຍຊື່ຂອງທຸລະກິດເປັນລຳດັບ (ການລຽງລຳດັບທີ່ຂອງ).
8. ຄວາມສາມາດໃນການເກັບເອກະສານທີ່ຍາກ (ການລຽງລຳດັບທີ່ໝາຍ).
9. ການໄປເອົາຄືນຂອງ ຫຼື ເອກະສານຈາກບ່ອນເກັບໄວ້ (File).
10. ການເອົາເອກະສານ ຫຼື ຂໍ້ຄວາມ ແລະ ບັນທຶກ ຈາກບ່ອນເກັບໄວ້.
11. ການເກັບເອກະສານ ກ່ຽວກັບການຮັບ ແລະ ຈ່າຍ.

VI. OPERATION OF ELECTRONIC CALCULATOR ການໃຊ້ເຄື່ອງຄຳນວນເລກ Electronic calculator.

1. ຮຽນຮູ້ກ່ຽວກັບສ່ວນປະກອບໃນການໃຊ້ເຄື່ອງຄຳນວນ.
2. ເຮັດການບວກ.
3. ເຮັດການລົບ.
4. ຕຽມໃບຝາກເງິນ ແລະ ບັນຊີສະລຸບປະຈຳເດືອນ.

5. ເຮັດການຄູນໃນໃບສັ່ງຂອງ.
6. ເຮັດການຄູນເສດສ່ວນ ແລະ ເປີເຊັນ ສຳລັບກິດຊື້ ຂອງຫັກຄັງ.
7. ໃຊ້ Memory register ສຳລັບເຮັດລາຍງານລາຍຈ່າຍ.
8. ໃຊ້ Memory register ສຳລັບລວມສິ່ງຂອງທີ່ຊື້ໃນໃບຮັບເງິນ.
9. ການຄູນຫຼາຍໜ່ວຍ ຫຼື ທ່ານເລີ້ນຳກັນ.
10 ການຄູນໂດຍໃຊ້ໜ່ວຍ ຄັ່ງ ທີ່ ສຳລັບເຮັດໃບສັ່ງຂອງ.
11 ການຄູນເລກທີ່ລົບໄວ້ ສຳລັບ ເຮັດ ບັນຊີຂອງຫັກຄັງ.
12. ການລົດເປີເຊັນໄວ້ກ່ອນ.
13. ຫາການຕັ້ງລາຄາໂດຍໃຊ້ເປີເຊັນ ຄູນທົ່ມທີ່ມ.
14. ຫາການຕັ້ງລາຄາໂດຍໃຊ້ເປີເຊັນ ຈາກລາຄາຂາຍ.
15. ກວດເບິ່ງບັນຊີລາຍເດືອນຂອງທະນະຄານທີ່ສົ່ງມາ.
16. ກວດສອບໃຫ້ຖືກຕ້ອງ ແບບບພາສີລາຍໄດ້ Form 1040A.
17. ກວດສອບໃຫ້ຖືກຕ້ອງ ການກວດສັ່ງໃບ ຈ່າຍພາສີ Form 1040.
18. ເຮັດແບບລາຍຈ່າຍທຸຣະກິດ.
19. ການຈ່າຍເງິນຄ່າຈ້າງ.
20. ການຫາການລົດເງິນກັດໂດຍໃຊ້ເຄື່ອງຄຳນວນ.
21. ການຫາການລົດລາຄາຈະນີ້ດກີ້ ເປັນຈຳນວນຫຼາຍໂດຍໃຊ້ເຄື່ອງຄຳນວນ.
22. ການຫາລາຄາໜ່ວຍພິເສດ.
23. ການຫາຈຳນວນ ເປັນລ້ອຍໃນໃບສັ່ງຂອງ.
24. ການເຮັດບັນຊີລາຍຮັບ ເທິງແຜ່ນເຈ້ຍແຂງ.
25. ການຫານໂດຍໃຊ້ເຄື່ອງຄຳນວນ.
26. ການຫາສິ່ງຂອງທີ່ຂາຍໄປແລ້ວໃນບັນຊີ.

27. ການຄູນໂດຍການໃຊ້ຜົນຄູນ ຄູນຕົວຄູນອື່ນ.

28. ການຫາລາຍສະເລ່ຍ ໂດຍໃຊ້ເຄື່ອງຄຳນວນ.

29. ການຫານໂດຍໃຊ້ຕົວຄົງທີ່ຫານ.

30. ການລວບລວມຜົນຮັບທີ່ໄດ້ຈາກການຫານ ໂດຍໃຊ້ Memory register.

31. ຄິດເປີເຊັນລ່ວງໜ້າ.

32. ການຫາດອກເບ້ຍໂດຍໃຊ້ເຄື່ອງຄຳນວນ.

33. ການຫາດອກເບ້ຍຈາກໃບກູ້ຢືມເງິນ ໂດຍໃຊ້ເຄື່ອງຄຳນວນ.

34. ການຫາລາຍຮັບຈາກບັນຊີລາຍຮັບ ໂດຍໃຊ້ເຄື່ອງຄຳນວນ.

35. ການຄິດເປີເຊັນທີ່ເພີ່ມຂຶ້ນ ຫຼື ຫຼຸດລົງ ໂດຍໃຊ້ເຄື່ອງຄຳນວນ.

VII. BUSINESS MATHEMATICS ເລກທຸລະກິດ.

1. ການບວກ ແລະ ລົບ ຂອງເລກຈຳນວນເຕັມ.
2. ການຄູນ ຂອງເລກຈຳນວນເຕັມ.
3. ການຫານ ຂອງເລກຈຳນວນເຕັມ.
4. ການທົດສອບທົ່ວໄປ ກ່ຽວກັບເລກຈຳນວນເຕັມ.
5. ການບວກ ແລະ ການລົບຂອງເລກທີ່ມີຈຸດທົດສະນິຍົມ.
6. ການຄູນຕົວເລກມີຈຸດທົດສະນິຍົມ.
7. ການຫານຕົວເລກມີຈຸດທົດສະນິຍົມ.
8. ການທົດສອບທົ່ວໄປ ກ່ຽວກັບເລກຈຸດທົດສະນິຍົມ.
9. ການບວກ ແລະ ລົບ ເລກເສດສ່ວນ.
10. ການຄູນເລກເສດສ່ວນ.
11. ການຫານເລກເສດສ່ວນ.
12. ການທົດສອບຄວາມຮູ້ກ່ຽວກັບເສດສ່ວນ.

13. ການທົດສອບທັງໝົດກ່ຽວກັບເລກຈຳນວນເຕັມ, ເລກຈຸດທົດສະນິຍົມ ແລະ ເລກເສດສ່ວນ.

14. ການປ່ຽນເປີເຊັນໃຫ້ເປັນເສດສ່ວນ ຫຼື ເລກປະສົມ.

15. ປ່ຽນຕົວເລກມີຈຸດທົດສະນິຍົມເປັນເປີເຊັນ.

16. ປ່ຽນເປີເຊັນເປັນເລກມີຈຸດທົດສະນິຍົມ.

17. ປ່ຽນເສດສ່ວນໃຫ້ເປັນເປີເຊັນ.

18. ການທົດສອບຄວາມຮູ້ກ່ຽວກັບເປີເຊັນ.

19. ການຫາເປີເຊັນ.

20. ການຫາຫຼັກຂອງຕົວເລກ.

21. ການຄຳນວນອັດຕາ.

22. ການທົດສອບຄວາມຮູ້ກ່ຽວກັບ base, rate ແລະ percentage.

23. ການຮຽນຮູ້ກ່ຽວກັບມາດຕະຖານ ແລະ ກົດຂອງການບັນທຶກຫຼັກຖານກ່ຽວກັບການຈ່າຍຄ່າຈ້າງຂອງຣັຖບານກາງ.

24. ການຄິດຈຳນວນເງິນສຳລັບທີ່ການເວລາ [illegible].

25. ການກຽມຈ່າຍຄ່າຈ້າງ.

26. ການຄິດຫັກຈາກລາຍໄດ້ທັງໝົດ.

27. ການໃຊ້ Tax table ໃນການເຮັດບັນຊີຄ່າຈ້າງ ແລະ ເບ້ຍງານ.

28. ການກຽມລາຍງານ "Employer's Quarterly Federal Tax Return"

29. ການຫາດອກເບ້ຍແບບງ່າຍ.

30. ການຫາດອກເບ້ຍທີ່ແທ້ຈິງ.

31. ການຫາດອກເບ້ຍຂອງທະນະຄານສຳລັບ 60 ວັນ.

32. ການໃຊ້ Interest table ສຳລັບຫາດອກເບ້ຍ.

33. ການຫາດອກເບ້ຍທົບຕົ້ນ.

34. ການທົດສອບທົ່ວໄປກ່ຽວກັບດອກເບ້ຍ.

35. ການຫາ mean, median ແລະ mode.
36. ການຂຽນ broken line graph.
37. ການຂຽນ bar graph.
38. ການຂຽນ rectangular graph.
39. ການຂຽນ circle graph.
40. ການຂຽນ pictograph.
41. ອະທິບາຍ graphic data.
42. ການຫັດຊ້ອມກ່ຽວກັບຄວາມຮູ້ຂອງ graphs.
43. ການເກັບຮັກສາເງິນສົດສຳລັບໃຊ້ຈ່າຍຍ່ອຍ.
44. ການຂຽນບັນທຶກຂອງລູກຄ້າ.
45. ການຂຽນບັນທຶກບັນຊີຊື້ຂອງ.
46. ການຂຽນບັນທຶກກ່ຽວກັບເຄື່ອງມື ເຄື່ອງໃຊ້.
47. ການກວດກາບັນຊີຈາກທະນາຄານ.
48. ການຫັດຊ້ອມທົ່ວໄປຂອງການບັນທຶກກິຈການທຸຣກິດ.
49. ການຄຳນວນລະຍະຮອບ ແລະເນື້ອທີ່ລະບົບ Metric.
50. ການຄຳນວນປະຣິມາດ ແລະຂນາດລະບົບ Metric.
51. ການຄຳນວນຣະບົບ Metric (ຂອງນ້ຳໜັກ).
52. ການປ່ຽນອຸນຫະພູມຈາກ Fahrenheit ເປັນ Celsius.

VIII. ACCOUNTING ການບັນຊີ.

1. ການເກັບບັນຊີລາຍຮັບລາຍຈ່າຍຈາກໃບຮ່ຽງຂອງ Credit memos ຫຼື checks.
2. ການເກັບບັນຊີແຍກປະເພດຈາກບັນຊີລາຍຮັບລາຍຈ່າຍ.
3. ການເກັບບັນຊີເງິນສົດ.
4. ການຄຳນວນງົບດຸນຂອງບັນຊີແຍກປະເພດ.

5. ການແກ້ໄຂຂໍ້ທີ່ເກີດຂຶ້ນໃນການທົດລອງງົບດຸນ (Trial balance).
6. ການຂີດເສັ້ນກັ້ງ ພ້ອມກວດ ວ່າຜົນທ່ຽງຂອງບັນຊີເງິນສົດ.
7. ການເລີ່ມເຮັດບັນຊີຂອງທຸລະກິດທີ່ເປີດໃໝ່.
8. ການຂຽນ Post closing trial balance.
9. ການຂຽນ Income statements.
10. ການຂຽນ Capital statements.
11. ການຂຽນ ລາຍງານ ຖານະ balance sheet.

Technical Lexicon:

English
English/Spanish
English/Laotian

E 029 881

CLERICAL CLUSTER TECHNICAL TERMS

CAREER DEVELOPMENT CENTER
SCHOOL OF TECHNICAL CAREERS
SOUTHERN ILLINOIS UNIVERSITY
CARBONDALE, ILLINOIS

CLERICAL CLUSTER TECHNICAL TERMS

MASAKO T. SHIN, CURRICULUM SPECIALIST, STC, SIU-C

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LARRY HEPBURN, CENTER DIRECTOR

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CLERICAL: Typing - Parts of an IBM Selectric typewriter

Parts with an asterisk (*) are only found on the Selectric II typewriter.

The first number in the parentheses corresponds to that on the Selectric diagram; the second number to that on the Selectric II diagram.

1. backspace key: (17;18)
2. carrier: (9;9)
3. carrier return key: (19;21)
4. clear view card holder with V notches: (6;6)
5. copy guide scale: (4;5)
6. cylinder: (10;11)
7. express backspace key*:
8. half backspace lever*:
9. home-row keys: (23;25)
10. impression control: (8;8)
11. index key: (18;18)
12. left cylinder knob with push-in variable line spacer: (32;34)
13. left margin set control: (30;32)
14. left shift key: (25;27)
15. line space selector: (11;12)
16. margin/dual pitch* scale:
17. margin release key: (29;31)
18. multiple copy control: (33;37)
19. paper centering guide*:
20. paper guide: (2;2)
21. paper guide scale: (1;1)
22. paper lock and paper rollers: (5;10)

CLERICAL: Typing - Parts of an IBM Selectric Typewriter

23. paper release lever: line finder (12;13)

24. paper table: (3;4)

25. pitch identification: (31;33)

26. pitch lever*:

27. power switch: (20;22)

28. ratchet release: line finder (14;14)

29. right cylinder knob with page-end indicator: (13;15)

30. right margin set control: (16;17)

31. right shift key: (21;23)

32. space bar: (22;24)

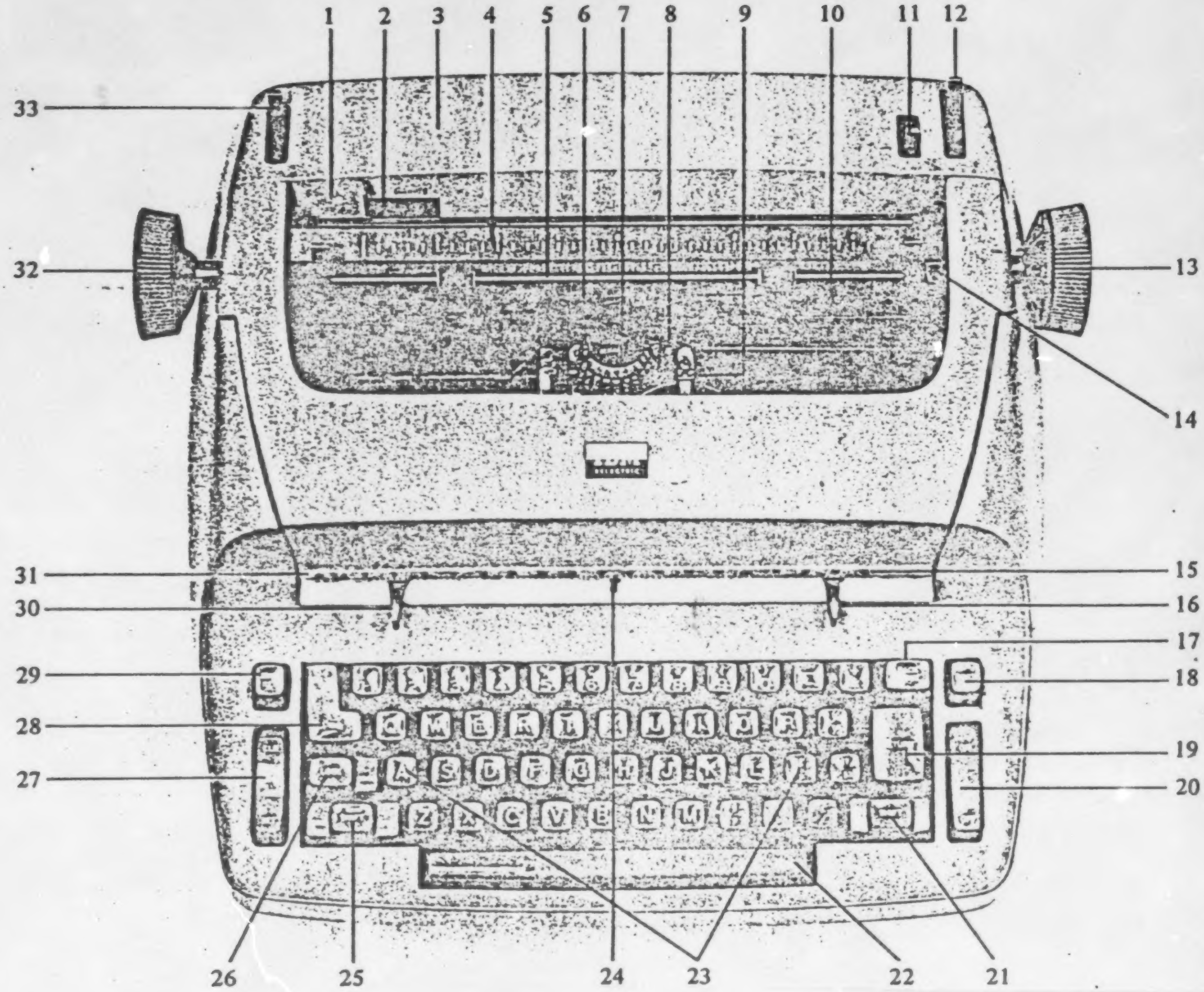
33. shift lock: (26;28)

34. tabulator key: (28;30)

35. tabulator set and clear control: (27;27)

36. typing element: (7;7)

37. typing position indicator at centering dot: (24;26)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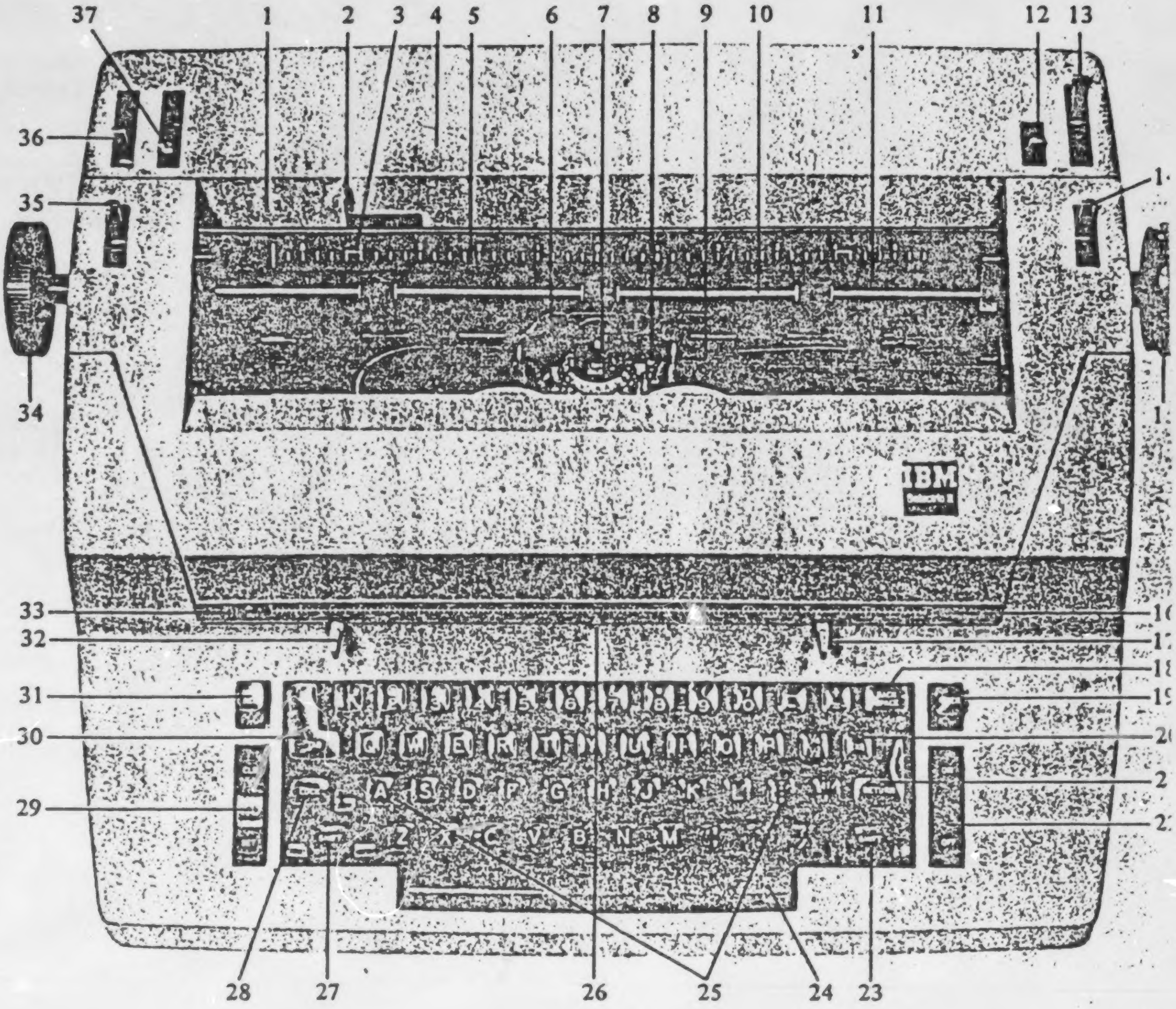
CONTROLS AND PARTS OF AN IBM SELECTRIC TYPEWRITER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CONTROLS AND PARTS OF AN IBM SELECTRIC II TYPEWRITER

CLERICAL: Typing Terms

addressee notations

backspacing method

block style

body of letter

business letter

carbon pack

centering

    horizontal centering
    backspace-from-center-method
    vertical centering

columnar heading

complimentary close

footings

footnotes

    superior figures

indented paragraphs

inside address

leaders

mailing notations

manuscript

    bound
    left bound
    unbound

margin

memoranda

memorandum

CLERICAL: Typing Terms

modified block style

page line gauge

personal letter

postal card

proofreader's marks

punctuation

  mixed
  open

reference initials

return address

rough draft

salutation

superior figures

tabulation

  boxed tabulation

tabulator stop

timed writing

title page

topic outlines

word division

zip code

CLERICAL: Arithmetic Computation Terms

addends

addition

borrowing

cancellation

carrying

common denominator

decimal

denominator

difference

digit

dividend

division

divisor

equal (=)

fraction

greater than ( )

improper fraction

least common denominator (LCD)

less than ( )

lowest terms or simplest form

minuend

mixed number

multiple

multiplication

CLERICAL: Arithmetic Computation Terms

multiplier

numerator

percentage

percent sign (%)

product

quotient

remainder

subtraction

subtrahend

sum or total

whole number

CLERICAL: Business Mathematics

Reading Whole Numbers:

1	one
2	two
3	three
4	four
5	five
6	six
7	seven
8	eight
9	nine
10	ten
11	eleven
12	twelve
13	thirteen
14	fourteen
15	fifteen
16	sixteen
17	seventeen
18	eighteen
19	nineteen
20	twenty
21	twenty-one
22	twenty-two
23	twenty-three
24	twenty-four

CLERICAL: Business Mathematics

Reading Whole Numbers:

25	twenty-five
26	twenty-six
27	twenty-seven
28	twenty-eight
29	twenty-nine
30	thirty
40	forty
50	fifty
60	sixty
70	seventy
80	eighty
90	ninety
100	one hundred
101	one hundred one
110	one hundred ten
150	one hundred fifty
181	one hundred eighty-one
200	two hundred
201	two hundred one
211	two hundred eleven
300	three hundred
1,000	one thousand
1,100	one thousand, one hundred; (eleven hundred)
1,200	one thousand, two hundred; (twelve hundred)

CLERICAL: Business Mathematics

Reading Whole Numbers:

1,900	one thousand, nine hundred; (nineteen hundred)
2,000	two thousand
2,001	two thousand, one
2,011	two thousand, eleven
2,100	two thousand, one hundred; (twenty-one hundred)
2,299	two thousand, two hundred ninety-nine; (twenty-two hundred ninety-nine)
9,000	nine thousand
10,000	ten thousand
15,000	fifteen thousand
60,000	sixty thousand
100,000	one hundred thousand
400,000	four hundred thousand
401,000	four hundred one thousand
550,000	five hundred fifty thousand
1,000,001	one million, one
99,000,001	ninety-nine million, one
100,000.001	one hundred million, one

CLERICAL: Business Math - Reading Numbers

Names of Whole Number Digits:

1	one
10	ten
100	hundred
1,000	thousand
10,000	ten thousand
100,000	hundred thousand
1,000,000	million
10,000,000	ten million
100,000,000	hundred million
1,000,000,000	billion
10,000,000,000	ten billion
100,000,000,000	hundred billion
1,000,000,000,000	trillion

Sample Readings:

4,076	four thousand, seventy-six
40,076	forty thousand, seventy-six
400,706	four hundred thousand, seven hundred six
4,000,706	four million, seven hundred six
4,007,006	four million, seven thousand, six
40,070,006	forty million, seventy thousand, six
400,700,006	four hundred million, seven hundred thousand, six

(3,542,461,436,599) is read as: three trillion, five hundred forty-two billion, four hundred sixty-one million, four hundred thirty-six thousand, five hundred ninety-nine.

CLERICAL: Business Math - Reading Numbers

Decimal/Fraction:

1.0	one point zero
.1 (1/10)	point one (one tenth)
.3 (3/10)	point three (three tenths)
.01 (1/100)	point zero one (one one-hundredth)
.12 (12/100)	point one two (twelve one-hundredths)
.001 (1/1,000)	point zero zero one (one one-thousandths)
.021 (21/1,000)	point zero two one (21 one-thousandths)
.0001 (1/10,000)	point zero zero zero one (one ten-thousandths)

Sample Readings:

.3 (3/10)	three tenths
.27 (27/100)	twenty-seven one-hundredths
2.015 (2 15/1,000)	two and fifteen one-thousandths
1.0909 (1 909/10,000)	one and nine hundred nine ten-thousandths
3.00005 (3 5/100,000)	three and five hundred-thousandths
25.008 (25 8/1,000)	twenty-five and eight one-thousandths
1,050.5 (1,050 5/10)	one thousand, fifty and five tenths

CLERICAL: Business Math

Reading Ordinal Numbers:

1st	first
2nd	second
3rd	third
4th	fourth
5th	fifth
6th	sixth
7th	seventh
8th	eighth
9th	ninth
10th	tenth
11th	eleventh
12th	twelfth
13th	thirteenth
14th	fourteenth
15th	fifteenth
16th	sixteenth
17th	seventeenth
18th	eighteenth
19th	nineteenth
20th	twentieth
21st	twenty-first
22nd	twenty-second
23rd	twenty-third
24th	twenty-fourth

CLERICAL: Business Math

Reading Ordinal Numbers:

30th	thirtieth
40th	fortieth
50th	fiftieth
60th	sixtieth
70th	seventieth
80th	eightieth
90th	ninetieth
100th	one-hundredth
1,000th	one-thousandth

CLERICAL: Business Math Terms

accounts receivable ledger cards: Accounts receivable ledger cards are used to record transactions with customers. Sales to the customer are recorded in the debit column. Cash received and the value of merchandise returned by the customer are recorded in the credit column. The difference between the two columns represents the balance that the customer owes.

accounts receivable ledger sheets: Sales to a customer are recorded on the debit (left) column of an accounts receivable ledger sheet. Cash paid and the value of merchandise returned by the customer are recorded on the credit (center) column. The amount owed by the customer is recorded in the balance (right) column.

average: An average is the quotient obtained by dividing the total of a group of figures by the number of figures. e.g.; the average of "5, 8, 7 and 8" is (5 + 8 + 7 + 8) ÷ 4 = 7

cash discounts: The terms of an invoice are stated on the invoice and are part of the agreement between the buyer and the seller. If the terms are net 30 days, the buyer must pay the full amount of the invoice within 30 days. If the terms are 2/10, n/30, this means that the buyer may take a 2% cash discount if paid within 10 days of the invoice date: (2/10 = 2% discount if paid within ten days; n/30 = net within 30 days). A cash discount, then, is a percentage deducted from the invoice for payment within a specified time.

chain discounts: A series of trade discounts is called a chain discount. A chain discount of 20%-5% means that after 20% has been deducted from the gross amount, 5% more is deducted from the remaining amount.

cost: a price the merchant pays for the item.

credit balances: When the amount of a payment is larger than the amount due; then the account will show a credit balance.

deposit slips: When a person deposits amount to a checking account, one needs to prepare a deposit slip. The deposit slip shows the name, address and account number of the depositor as well as the date, the items to be deposited, and the total of the deposit. The items to be deposited may include a currency (paper money), silvers (coins), money orders and/or checks. Since checks need to be listed separately on the deposit slip, one may identify each check by the American Banking Association code number which is shown as a fraction in the upper right-hand corner of the check.

discount price: Many stores have sales in which they reduce the selling price for some of their merchandise from the original price. Discount price is the difference between the original price and the amount of markdown.

Form 1040A: a short form or a simplified tax return form for those people who had an income from salaries and earnings of no more than $400 each from dividends and interest. Individuals using this form must use the standard deduction rather than the itemized deductions.

income tax: tax on the earnings of an individual or business:

a. Employers are required by law to deduct income tax from their employee's wages and salaries.
b. At the end of the tax year, the individual must complete a Form 1040A, individual income tax return, and submit it to the Internal Revenue Service (IRS) before April 15 each year.

Income Tax Form 1040:

a. Used by those who choose not to file the short form 1040A.
b. Used by taxpayers who have income from sources other than wages and salaries, and earnings of more than $400 in dividends and interests.
c. Taxpayers using Form 1040 may itemize their deductions and subtract this amount from their adjusted gross income: Itemized deductions include medical and dental expenses, interest paid, taxes, contributions, etc.

interest: Interest is a charge for borrowing money and is expressed as a percentage of the amount borrowed. The following is used to find the amount of interest charged:

$$\text{Interest} = \frac{\text{Principal x Rate x Time}}{\text{Number of Days in Year}}$$

a. principal: the amount of the loan (the amount upon which interest is to be calculated).
b. rate: the percentage of interest to be charged.
c. number of days in year: is 365 (or 366) if the exact number of days is to be used. Usually, 360 days are

used to represent a year because of the ease in calculating. This is called "Bankers' time" and is based on 12 months of 30 days each.

inventory extensions: Businesses take periodic (regular) inventories of goods owned and held for sale. This is done by the actual counting of the merchandise in stock. The businesses usually do this at the end of an accounting period so that they can tell how much has been invested in merchandise.

inventory turnover: Inventory turnover is the rate at which merchandise is sold. A high rate of turnover is desirable because it means that stock moves rapidly, a smaller investment in stock is needed; and the merchandise does not become outdated or soiled from lying on shelves.

invoice: An invoice is a bill of goods delivered in one shipment. It is prepared on a company form and contains the name and address of the customer, the quantity and the description of the item, unit price, and the extended amount for each item ordered. An invoice may also give the information as to how the shipment was made and the terms of payment.

markdown: a part of the original selling price to be reduced; usually expressed in terms of percentage rate.

markup: the amount added to the cost of merchandise to cover the expenses and provide a profit; also called "initial markup".

multifactor multiplication: a multiplication when three or more factors are to be multiplied together.

percent of increase or decrease: Percentage of increase and decrease are used to compare business trends of two different time periods by finding the percentage of change between the two numbers. The following formula is used:

$$\%\text{ increase or decrease} = \frac{\text{Amt. Increase or Decrease}}{\text{Base Figure}} \times 100$$

promissory note: A promissory note is a written promise made by one person (the maker) to pay another person (the payee) a specified amount at a specified time in the future. If interest is to be paid, the interest rate will be written on the face of the note.

CLERICAL: Business Math Terms

prorate: The profits of a business may be distributed among the investors based on the amount of money invested by each person. The total investment is called the basic factor.

prorating: distributing (dividing) a total amount proportionately.

prorating percentages: Prorating percentages means distributing (dividing) a total amount proportionately.

sales analysis: A sales analysis is a review of a company's sales record. The sales can be analyzed by the sales representative, by the department, by the month, or by the week. Managers expect some fluctuations in the sales amount as to the seasonal changes, but if there is a large difference in the basic trend of the sales, the managers will want to know what caused the difference.

sales-comparison: A sales-comparison is a table showing the difference in sales between two similar periods. Managers compare sales between the current week and the previous week to determine whether sales are increasing or decreasing.

selling price: a price the consumer pays for the item in a store.

special unit prices: Some products are priced in quantities, because of their nature. Eggs, for example, are priced by the dozen. Other products are priced "per hundred" or "per thousand". If a price is quoted for 100 items, the price will be followed by "C". The price for 1,000 items will be followed by "M". Another special unit used in business is CWT (hundred weight) indicating the price for 100 pounds.

statement of account: a record of transactions that a business sends out periodically to each of their customers: The balance of a statement is determined after each charge or credit has been entered.

trade discount: A trade discount is a percentage deducted from the catalog price list or original price of an item. A trade discount may be offered to dealers as their margin of profit or as a reduction of the catalog price to meet varying market conditions.

travel expenses: When an employee is making a trip on business out of town, he usually pays the expense of the out-of-town trips, e.g., cost of lodgings, foods, gasoline etc., and is later reimbursed (paid back) by the company. He must keep records of his hotel bills, meals, plane and taxi fares and miscellaneous items that are approved by the company.

CLERICAL: Accounting Terms

account: a record of business transactions.

account balance: the difference between totals of the amounts posted to the debit and credit sides of an account: debit balance (when the total of the debit amounts in the account is larger than the total of the credit amounts); credit balance (when the total of the credit amount in the account is larger than that of the debit amount).

accountant: an individual who is competent in accounting systems; audits, balance sheets, profit and loss statements, and bookkeeping. Some accountants are certified public accountants (CPAs).

accounting: the art of planning how to keep financial records, summarizing them for convenient interpretation, and analyzing them to advise the business what should be done.

accounting equation: the statement that assets equal liability plus capital.

accounting cycles: the complete series of activities involved in double-entry accounting during a fiscal period. This cycle consists of:
(1) Analysis and the recording of transactions in a journal.
(2) Posting the journal entries to a ledger.
(3) Preparing work sheets including a trial balance from the ledger.
(4) Preparing the financial statement from the work sheet.
(5) Closing the ledger, and balancing and ruling the accounts.
(6) Taking the post-closing trial balance of the ledger.

assets: anything owned by a business or by an individual which has commercial or exchange value. Assets may be a specific property or claims against others.

autographic register: a machine used to record the information about a transaction in handwritten form.

balance sheet: a business form that lists (1) what is owned (assets); (2) what is owed (liability); and (3) what a business is worth (net worth) on a specific date.

CLERICAL: Accounting Terms

balancing an account: the process of determining the balance of an account, writing it on the smaller side, totaling and ruling the account, and bringing the balance into the new section of the account below the double lines.

business transaction: an exchange of property or services for the cash or credit.

capital: in accounting, the excess of assets over liabilities; what a business is worth; the amount that remains after the total liabilities are subtracted from the total assets.

cash journal: a special journal in which all cash transactions and only the cash transactions are recorded.

chart of accounts: a list of account titles (names given to the accounts) along with their account numbers showing the arrangement of the accounts in the ledger.

check: a written order, signed by the drawer of the check, ordering a bank for the payment of money, to the stated person or to the bearer on demand, out of funds which the drawer has in his account at the bank.

closed account: an account that has had its balance transferred to another account.

closing entry: an entry that transfers the balance from one account to another.

closing the ledger: the process of transferring the balances of the income and the expense accounts through a summary account to the proprietor's capital account.

combined entry: an entry that contains two or more debits, or two or more credits.

credit: credit entry, an entry on the right-hand side of a standard account.

creditor: one to whom money or its equivalent is owed.

debit: debit entry, an entry on the left-hand side of a standard account.

double-entry accounting: that system of accounting under which both the debit and the credit parts of each transaction are recorded.

CLERICAL: Accounting Terms

entry: each record written in a journal.

equities: the claims against the assets of a business. Assets equal equities. There are two types of equities: (1) the liabilities are the equities of the creditors, (2) the capital is the equity of the owner.

expense: a decrease in capital that results from the operation of a business.

footings: pencil totals written in small figures immediately below the line of the last entry to prove the accuracy of the entries in the cash journal.

general journal: a journal with two amount columns.

income: an increase in capital that results from the operation of a business.

income and expense summary: the account to which the balance of each income and each expense account is transferred at the end of the fiscal period.

journal: the first book in which the records of a business are written.

journalizing: analyzing a business transaction into debit and credit parts and recording each part in a journal.

ledger: a group of accounts; often called book of secondary entry because the information recorded in the ledger comes from the journal.

liability: a debt or responsibility that is owed; an obligation due to others; the liabilities of a business are the debts of a business.

loss: the difference between the amounts of the total income and the total costs of operating a business when the income amount is less than the cost.

open account: an account with a balance remaining after the closing entries are posted.

opening an account: writing the account title and the account number on the first line of a ledger account form.

CLERICAL: Accounting Terms

opening entry: the entry made in the general journal to record the data shown on a beginning balance sheet.

post-closing trial balance: the trial balance taken after the closing entries have been posted and the accounts have been balanced and ruled.

posting: transferring the entries in a journal to the account in a ledger.

profit: the difference between the amounts of the total income and the total costs of operating a business when the income amount is larger than the cost.

proprietor: an owner of a business.

proving cash: determining that the amount of cash on hand agrees with the accounting records.

single entry accounting: recording only the debit part or only the credit part of a transaction.

source document: the business paper from which a journal entry is made: A beginning balance sheet is a source document for an opening entry.

T account: a skeleton form of ledger account that shows only the account title and the debitand credit sides.

trial balance: the proof of the equality of the debits and the credits in the ledger: a list of account titles with the balances arranged in either a debit amount column or a credit amount column and both of these columns totaled; the ledger is in balance when the two totals of a trial balance are the same.

CLERICAL CLUSTER TECHNICAL TERMS

ENGLISH-SPANISH LEXICON

CAREER DEVELOPMENT CENTER
SCHOOL OF TECHNICAL CAREERS
SOUTHERN ILLINOIS UNIVERSITY
CARBONDALE, ILLINOIS

CLERICAL CLUSTER TECHNICAL TERMS

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CLERICAL: Typing - Parts of an IBM Selectric typewriter

MECANOGRAFÍA - Órganos de una máquina de escribir "IBM Selectric"

Los órganos con una estrella (*) se encuentran únicamente en la IBM Selectric II.

La primera cifra en paréntesis corresponde a la de la foto de la máquina "Selectric", la segunda cifra indica la que corresponde en la foto de la "Selectric II".

1. backspace key: (17;18) - tecla de retroceso
2. carrier: (9;9) - carro
3. carrier return key: (19;21) - tecla de regreso del carro
4. clear view card holder with V notches: (6;6) - portadora de vista abierta con muesca en "V" y de tarjeta
5. copy guide scale: (4;5) - guía-escala
6. cylinder: (10;11) - rollo
7. express backspace key*: (*;20) - tecla de retroceso rápido
8. half backspace lever*: (*;35) - tecla de retroceso de medio espacio
9. home row keys: (23;25) - se refiere de esta manera a la fila de teclas en la máquina de escribir donde los manos del operario (mecanógrafo) están en posición de reposo sobre el teclado
10. impression control: (8;8) - control de impresiones
11. index key: (18;18) - tecla índice

11a. keyboard: teclado

12. left cylinder knob with push-in variable line spacer: (32;34) perilla del extremo izquierdo del rollo con espaciador de línea variable a presión

CLERICAL: Typing - Parts of an IBM Selectric typewriter

MECANOGRAFÍA - Órganos de una máquina de escribir "IBM Selectric"

13. left margin set control: (30;32) - control izquierdo del margen

14. left shift key: (25;27) - tecla izquierda de mayúsculas

15. line space selector: (11;12) - escogedor (seleccionador) del espacio entre renglones

16. margin/dual pitch* scale: (*;16) - se refiere al número de carácteres (letras) a la pulgada, y la palanca se emplea para escoger

17. margin release key: (29;31) - tecla soltadora del margen

18. multiple copy control: (33;37) - control para copias múltiples

19. paper centering guide* (*;3) - guía para centrar el papel

20. paper guide: (2;2) guiapapel

21. paper guide scale: (1;1) - escala del guiapapel

22. paper lock and paper rollers: (5;10) - fijador del papel y rollos que lo sostienen

23. paper release lever: line finder: (12;13) - palanca soltadora del papel: escogedora de renglón (línea)

24. paper table: (3;4) - respaldo del papel

25. pitch identification: (31;33) - numero de carácteres a la pulgada

26. pitch lever*: (*;36) - palanca escogedora del número de carácteres por pulgada

27. power switch: (20;22) - interruptor de la fuerza motriz

28. ratchet release: line finder: (14;14) - soltador de trinquete (hallador de renglón)

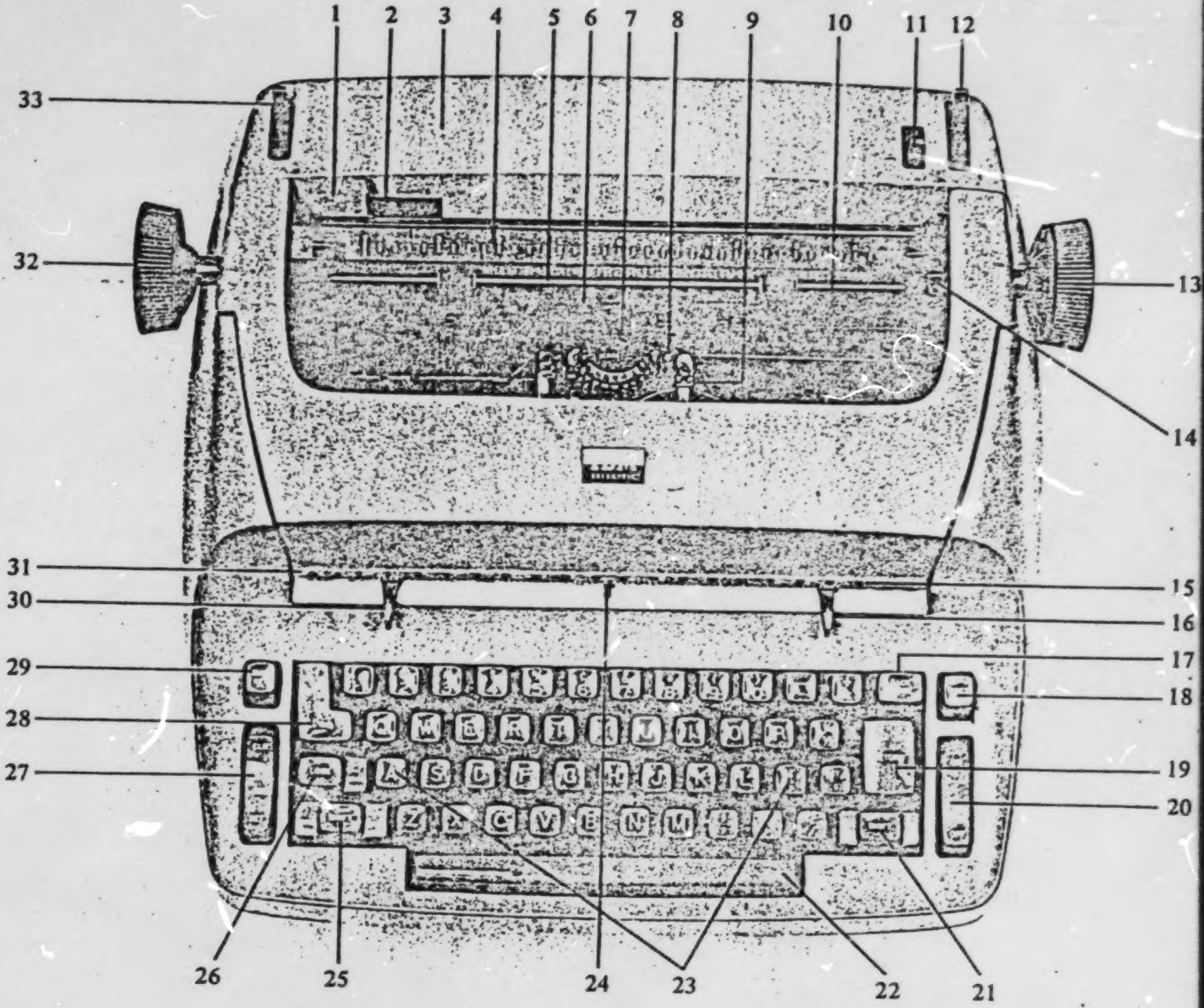
29. right cylinder knob with page-end indicator: (13;15) - perilla derecha con indicador de pie de hoja (página)

30. right margin set control: (16;17) - control del lado derecho del fijador del margen

CLERICAL: Typing - Parts of an IBM Selectric typewriter

MECANOGRAFÍA - Órganos de una máquina de escribir "IBM Selectric"

31. right shift key: (21;23) - tecla derecha de mayúsculas
32. space bar: (22;24) - espaciador
33. shift lock: (26;28) - fijador de la tecla de mayúsculas
34. tabulator key: (28;30) tecla del tabulador
35. tabulator set and clear control: (27;27) - control para fijar y soltar el tabulador
36. typing element: (7;7) - bola
37. typing position indicator at centering dot: (24;26) - indicador de la posicion de impresiones según el punto centrador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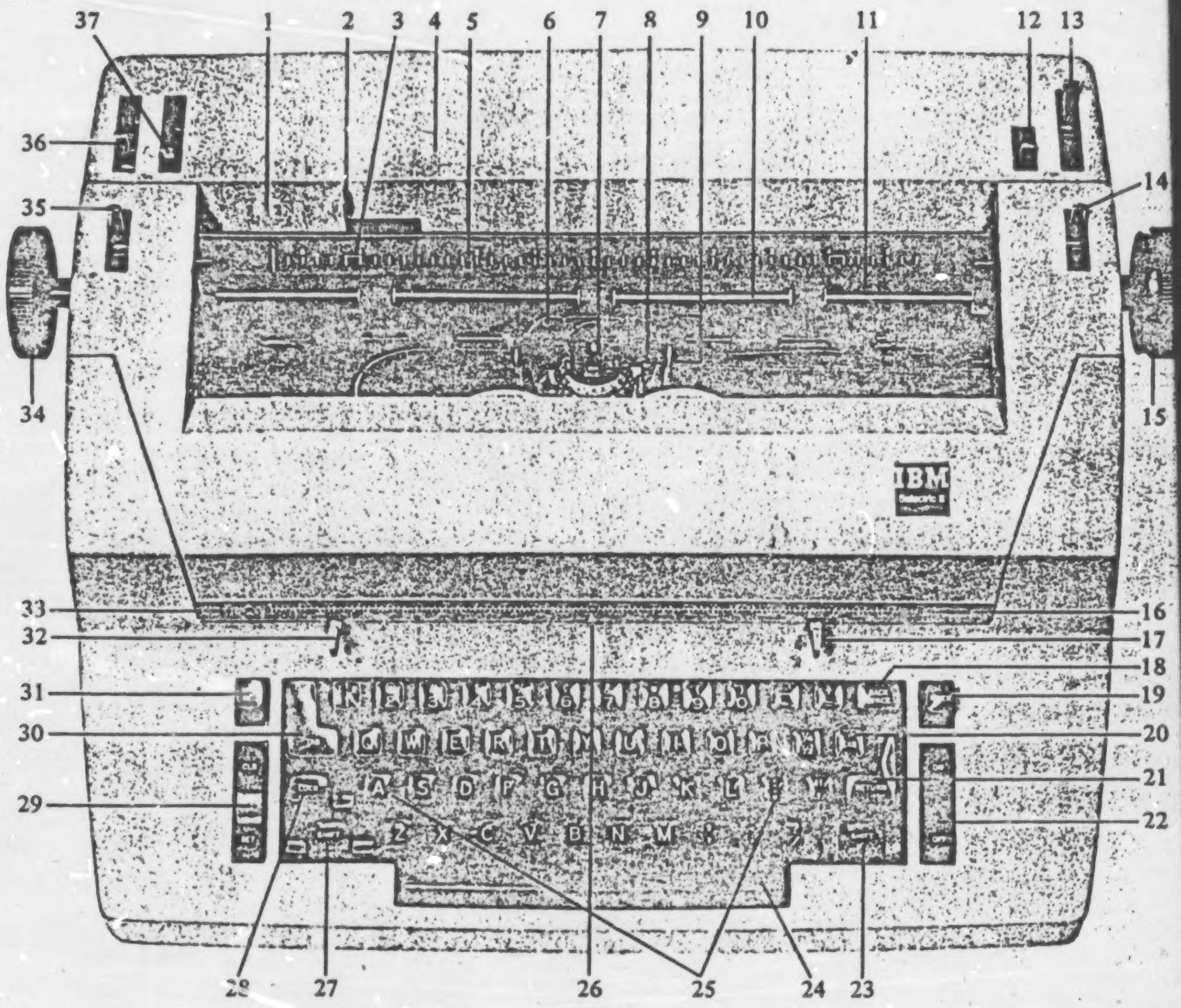
CONTROLS AND PARTS OF AN IBM SELECTRIC TYPEWRITER

(Los órganos con una estrella (*) se encuentran únicamente en la IBM Selectric.)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CONTROLS AND PARTS OF AN IBM SELECTRIC II TYPEWRITER

(Los órganos con una estrella (*) se encuentran únicamente en la IBM Selectric II.)

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CLERICAL: Typing Terms

CLERICAL: La Terminología de la Mecanografía

addressee notations: anotaciones referentes al destinatario

backspacing method: método por retroceso (de encontrar el centro de la página)

block style: estilo bloque

body of letter: texto o cuerpo de la carta

business letter: carta comercial

carbon pack: la hoja de papel original junta con varias hojas y hojas de carbón para sacar copias

centering: centrado

- horizontal centering: centrado horizontal
- backspace-from-center-method: método de fijar el centrado del texto de la carta mediante el empleo de la tecla de retroceso desde el centro de la página hacia el margen
- vertical centering: centrado vertical

columnar heading: encabezado de columna

complimentary close: cierre complementario

footings: cifras de referencia

footnotes: nota de pie de página (pie)

- superior figures: cifras superiores, cifras de referencia, llamada para una nota de referencia

indented paragraphs: párrafos indentados, aparte indentado, párrafas con blanco de entrada, o sangría, el sangrado

inside address: dirección del destinatario de la carta

leaders: puntos conductores (suspensivos)

mailing notations: anotaciones respecto al embarque o envío

CLERICAL: Typing Terms

CLERICAL: La Terminología de la Mecanografía

manuscript: original, manuscrito

bound: encuadernado, empastado, cosido

left bound: encuadernado por el lado izquierdo, como un libro

unbound: en rústica, sin coser, hojas sueltas

margin: margen

memoranda: notas

memorandum: apunte

modified block style: estilo bloque modificado estilo semi-bloque

page line gauge: hoja de papel en que se ha hecho el conteo de espacios disponibles por encima y debajo del punto medio para ayudar a la mecanógrafia a centrar el trabajo

personal letter: carta personal

postal card: tarjeta postal

proofreader's marks: signo, marca, símbolo de correción (hechos por el corrector)

punctuation: puntuación

mixed: mixta

open: puntuación abierta

reference initials: iniciales de referencia

return address: dirección del remitente

rough draft: borrador

salutation: salutación

superior figures: número (cifra) superior

tabulation: tabulación

CLERICAL: Typing Terms

CLERICAL: La Terminología de la Mecanografía

boxed tabulation: tabulación rescuadrada

tabulator stop: tope de tabulador

timed writing: mecanografía medida por tiempo, una prueba de la velocidad de la mecanografía

title page: portada, carátula

topic outlines: bosquejo por temas (asunto)

word division: división de palabras en sílabas, silabicación

zip code: clave postal

CLERICAL: Arithmetic Computation Terms

CLERICAL: La Terminología de la Computación Aritmética

addends: sumandos

addition: adición, añadidura

borrowing: acto de pedir o recibir prestado

cancellation: cancelación, suspensión, de factores comunes

carrying: el acto de "llevar" una cifra de una columna de cifras a la próxima al sumarlas. Por ejemplo: 15 + 9 + 22 + 30 = 76. Al sumar por columnas, uno dice o piensa: cinco más nueve más dos, dieciséis, y va uno; tres más dos más uno, seis y uno (el que iba) siete son setenta y seis.

common denominator: denominador común

decimal: decimal

denominator: denominador común

difference: diferencia

digit: dígito

dividend: dividendo

division: división

divisor: divisor

equal (=): dos y dos son cuatro 2 + 2 = 4
siete menos dos son cinco 7 - 2 = 5

fraction: (número quebrado) fracción

greater than (>): mayor que

improper fraction: quebrado impropio

least common denominator (LCD): denominador común mínimo

less than (<): menor que

lowest terms or simplest form: los términos más bajos, o la forma más sencilla

minuend: minuendo

mixed number: número mixto

multiplicand: multiplicando

CLERICAL: Arithmetic Computation Terms

CLERICAL: La Terminología de la Computación Aritmética

multiplication: multiplicación

multiplier: multiplicador

multiply: múltiplicar

numerator: numerador

percentage: percentaje

percent sign (%): señal de porcentaje

product: producto

quotient: cociente

remainder: residuo

subtraction: resta, substracción

subtrahend: substraendo

sum or total: suma o total

whole number: número entero

CLERICAL: Business Mathematics

CLERICAL: Matemática Comercial

Leyendo las Cifras Integrales:

Inglés		Pronunciación	Español
1	one	(uan)	un(-o,-a)
2	two	(tu)	dos
3	three	(θri)	tres
4	four	(for)	cuatro
5	five	(faiv)	cinco
6	six	(sics)	seis
7	seven	(sevn)	siete
8	eight	(eit)	ocho
9	nine	(nain)	nueve
10	ten	(ten)	diez
11	eleven	(ilévn)	once
12	twelve	(tuelv)	doce
13	thirteen	(θertin)	trece
14	fourteen	(fortin)	catorce
15	fifteen	(fiftin)	quince
16	sixteen	(sixtin)	dieciséis
17	seventeen	(séventin)	diecisiete
18	eighteen	(eitin)	diez y ocho
19	nineteen	(naintin)	diez y nueve
20	twenty	(tuenti)	veinte
21	twenty-one	(tuenti-uan)	veintiún(-o,-a)

CLERICAL: Business Mathematics

CLERICAL: Matemática Comercial

Leyendo las Cifras Integrales:

Inglés		Pronunciación	Español
22	twenty-two	(tuenti-tu)	veintidós
23	twenty-three	(tuenti-θri)	veinte y tres
24	twenty-four	(tuenti-for)	veinte y cuatro
25	twenty-five	(tuenti-faiv)	veinte y cinco
26	twenty-six	(tuenti-sics)	veinte y seis
27	twenty-seven	(tuenti-sevn)	veinte y siete
28	twenty-eight	(tuenti-ait)	veinte y ocho
29	twenty-nine	(tuenti-nain)	veinte y nuevo
30	thirty	(θerti)	treinta
40	forty	(forti)	cuarenta
50	fifty	(fifti)	cincuenta
60	sixty	(sixti)	sesenta
70	seventy	(séventi)	setenta
80	eighty	(aiti)	ochenta
90	ninety	(nainti)	noventa
100	one hundred	(uan jándred)	cien(to)
101	one hundred one	(uan jándred uan)	ciento y un(o)
110	one hundred ten	(uan jándred ten)	ciento y diez
150	one hundred fifty	(uan jándred fifti)	ciento cincuenta
181	one hundred eighty-one	(uan jándred aiti-uan)	ciento ochenta y uno

CLERICAL: Business Mathematics

CLERICAL: Matemática Comercial

Leyendo las Cifras Integrales:

Inglés	(Pronunciación)	Español
200	two hundred (tu jándred)	doscientos
201	two hundred one (tu jándred uan)	doscientos uno
211	two hundred eleven (tu jándred ilevn)	doscientos once
300	three hundred (θri jándred)	trescientos
1,000	one thousand (uan θáusand)	(un) mil
1,100	one thousand, one hundred; (eleven hundred) (uan θausand uan jándred) (ilevn jándred)	mil cien
1,200	one thousand, two hundred; (twelve hundred) (uan θáusand, tu jándred) (tuelv jándred)	mil doscientos
1,900	one thousand, nine hundred; (nineteen hundred) (uan θáusand, nain jándred) (naintin jándred)	mil novecientos
2,000	two thousand (tu θáusand)	dos mil
2,001	two thousand, one (tu θáusand, uan)	dos mil y uno
2,011	two thousand, eleven (tu θáusand, ilevn)	dos mil once
2,100	two thousand, one hundred; (twenty-one hundred) (tu θáusand, uan jándred) (tuenti-uan jándred)	dos mil cien

CLERICAL: Business Mathematics

CLERICAL: Matemática Comercial

Leyendo las Cifras Integrales:

Inglés	(Pronunciación)	Español
2,299	two thousand, two hundred ninety-nine (twenty-two hundred ninety-nine) (tu θáusand, tu jándred, nainti-nain) (tuenti tu jándred nainti-nain)	dos mil doscientos veinte y nueve
9,000	nine thousand (nain θáusand)	nueve mil
10,000	ten thousand (ten θáusand)	diez mil
15,000	fifteen thousand (fiftin θáusand)	quince mil
60,000	sixty thousand (sixti θáusand)	sesenta mil
100,000	one hundred thousand (uan jándred θáusand)	cien mil
400,000	four hundred thousand (foer jándred θáusand)	cuatrocientos mil
401,000	four hundred one thousand (foer jándred uan θáusand)	cuatrocientos y un mil
550,000	five hundred fifty thousand (faiv jándred fifti θáusand)	quinientos cincuenta mil
1,000,001	one million, one (uan milyun, uan)	un millón y uno
99,000,001	ninety-nine million, one (nainti nain milyun, uan)	noventa y nueve millones y uno
100,000,00,	one hundred million, one (uan jándred milyun, uan)	cien millones y uno

CLERICAL: Business Math - Reading Numbers

CLERICAL: Matemática Comercial - Leyendo las Dígitos Integrales

Digitos integrales:

Inglés	(Pronunciación)	Español
1	one (uan)	uno
10	ten (ten)	diez
100	hundred (jándred)	cien(to)
1,000	thousand (θáusand)	mil
10,000	ten thousand (ten θáusand)	diez mil
100,000	hundred thousand (jándred Oáusand)	cien mil
1,000,000	million (milyun)	un millón
10,000,000	ten million (ten milyun)	diez millones
100,000,000	hundred million (jándred milyun)	cien millones
1,000,000,000	billion (bilyun)	mil millones
10,000,000,000	ten billion (ten bilyun)	diez mil millones
100,000,000,000	hundred billion (jándred bilyun)	cien mil millones
1,000,000,000,000	trillion (trilyun)	un millón de millones

CLERICAL: Business Math - Reading Numbers

CLERICAL: Matemática Comercial - Leyendo las Dígitos Integrales

Muestras de Lectura:

4,076	four thousand, seventy-six (for θáusand, seventi-sics)	cuatro mil setenta y seis
40,076	forty thousand, seventy-six (forti θáusand, seventi-sics)	cuarenta mil setenta y seis
400,706	four hundred thousand, seven hundred six (for jándred θáusand, sevn jándred sics)	cuatrocientos mil, setecientos y seis
4,000,706	four million, seven hundred six (for milyun, sevn jándred sics)	cuatro millones, setecientos seis
4,007,006	four million, seven thousand, six (for milyun, sevn θáusand, sics)	cuatro millones, siete mil y seis
40,070,006	forty million, seventy thousand six (forti milyun, séventi θáusand, sics)	cuarenta millones, setenta mil seis
400,700,006	four hundred million, seven hundred thousand, six (for jándred milyun, sevn jándred θáusand, sics)	cuatrocientos millones, setecientos mil y seis

(3,542,461,436,599) se lee como sigue: θri trilyun, faiv jándred forti-tu bilyun, for jándred sixti-uan milyun, for jándred θerti-sics θáusand, faiv-jándred nainti-nain.

Tres millones de millones con cuarenta y dos mil millones con cuatrocientos sesenta y un millones con cuatrocientos treinta y seis mil y quinientos noventa y nueve.

CLERICAL: Business Math

CLERICAL: Matemática Comercial

Leyendo los Numerales Ordinales:

Inglés	Pronunciación	Español
1st - first:	ferst	primer(-o,-a)
2nd - second:	sécund	segundo(-a)
3rd - third:	θerd	tercer(-o,-a)
4th - fourth:	forθ	cuarto(-a)
5th - fifth:	fifθ	quinto(-a)
6th - sixth:	sixθ	sexto(-a)
7th - seventh:	sévenθ	séptimo(-a)
8th - eighth:	aiθ	octavo(-a)
9th - ninth:	nainθ	noveno(-a) (nono) (-a)
10th - tenth:	tenθ	décimo(-a)
11th - eleventh:	ilevnθ	décimo(-a) primer(-o) (undécimo)
12th - twelfth:	tuelfθ	duodécimo (décimo segundo)
13th - thirteenth:	Oertinθ	décimo(-a) tercer(-o,-a)
14th - fourteenth:	foertinθ	décimo(-a) cuarto(-a)
15th - fifteenth:	fíftinθ	décimo quinto
16th - sixteenth:	síxtenθ	décimo-sexto
17th - seventeenth:	séventinθ	décimo-séptimo
18th - eighteenth:	éitinθ	décimo-octavo
19th - nineteenth:	náintinθ	décimo-nono (noveno)
20th - twentieth:	túentieθ	vigésimo (veintiavo)

CLERICAL: Business Math

CLERICAL: Matemática Comercial

Leyendo los Numerales Ordinales:

21st	- twenty-first:	túenti-ferst	vigésimo primer(o)
22nd	- twenty-second:	túenti-sécund	vigésimo segundo
23rd	- twenty-third:	túenti-θerd	vigésimo-tercer(o)
24th	- wenty-fourth:	túenti-forθ	vigésimo-cuarto
30th	- thirtieth:	θértieO	trigésimo
40th	- fortieth:	fórtieθ	cuadragésimo
50th	- fiftieth:	fíftieθ	quincuagésimo
60th	- sixtieth:	síxtieθ	sexagésimo
70th	- seventieth:	séventieθ	septuagesímo
80th	- eightieth:	eitieθ	octogésimo
90th	- ninetieth:	naintieθ	nonogésimo
100th	- one-hundredth:	uan-jándredθ	centésimo
1,000th	- one-thousandth:	uan-θáusandθ	milésimo

CLERICAL: Business Math

CLERICAL: La Terminología de la Matemática del Comercio

accounts receivable ledger cards: fichas de deudas activas fichas de cuentas

accounts receivable ledger sheets: hojas del libro mayor de ventas o de cuentas por cobrar

average: promedio

cash discounts: descuento por pronto pago

chain discounts: descuentos en serie

cost: coste

credit balances: saldos activos, saldo acreedor

deposit slips: boletas de depósito

discount price: precio neto, precio de descuento

Form 1040A: Formulario 1040A

income tax: impuesto sobre la renta

Income Tax Form 1040: Formulario 1040 para el impuesto sobre la renta

interest: réditos, intereses

inventory extensions: extensión de inventario, es decir, el inventario que se lleva para adelante al balance anual o semi-anual

inventory turnover: movimiento de almacenes o de inventario

invoice: factura

markdown: rebaja de precio

markup: aumento de precio, margen de utilidad, margen de ganancia: diferencia entre el coste

multifactor multiplication: multiplicación por varios multiplicadores

percent of increase or decrease: porcentaje de aumento o de rebaja

CLERICAL: Business Math

CLERICAL: La Terminología de la Matemática del Comercio

promissory note: pagaré, vale

prorate: prorratear

prorating: prorrateo

prorating percentages: porcentajes de prorrateo

sales analysis: análisis de ventas

sales-comparison: tablas de ventas comparadas

selling price: precio de venta

special unit prices: precios unitarios especiales

statement of account: estado de cuenta

trade discount: descuento

travel expenses: gastos de viaje

CLERICAL: Accounting Terms

CLERICAL: Terminología de la Contabilidad

account: cuenta

account balance: saldo

accountant: contador

accounting: contabilidad

accounting equation: el enunciado en la contabilidad que declara que las obligaciones más el capital constituyen el activo

accounting cycles: ciclos de contabilidad

assets: el activo

autographic register: una máquina empleada para consignar por escrito los datos sobre una operación

balance sheet: un formulario comercial (cuadro comercial) que indica a) el activo b) las obligaciones c) el activo líquido

balancing an account: hacer o pasar balance

business transaction: trato comercial, operación comercial

capital: capital

cash journal: diario de caja

chart of accounts: cuadro de contabilidad (lista alfabético de los títulos de las cuentas con los números correspondientes en el libro mayor

check: cheque/giro

closed account: cuenta cerrada

closing entry: asiento de cierre

closing the ledger: cierre del libro mayor

combined entry: partida combinada

CLERICAL: Accounting Terms

CLERICAL: Terminología de la Contabilidad

credit: crédito

creditor: acreedor

debit: cargo, débito

double-entry accounting: contabilidad por partida doble

entry: asiento, partida

equities: las disponibilidades de una negociación

expense: gastos. Los creditos activos son iguales a las obligaciónes. 1) Los obligaciónes a los acreedores 2) el capital (las inversiones, etc.) del dueno constituyen juntos las disponibilidades

footings: anotaciones a lápiz a pie de la columna de asientos como comprobación

general journal: libro mayor principal

income: renta, ingresos

income and expense summary: resumen de ingresos y gastos

journal: libro diario

journalizing: contabilizar

ledger: libro mayor

liability: deuda pasiva, pasivo

loss: pérdida

open account: cuenta abierta, cuenta establecida

opening an account: abriendo o estableciendo una cuenta

opening entry: asiento de apertura

post-closing trial balance: balance final de saldos

posting: asiento, contabilización en el libro mayor

profit: ganancia

CLERICAL: Accounting

CLERICAL: Terminología de la Contabilidad

proprietor: propietario

proving cash: comprobación de fondos en efectivo

single entry accounting: contabilidad por partida sencilla

source document: documento base

T account: bosquejo de cuenta del libro mayor

trial balance: balance de comprobación de saldos

CLERICAL CLUSTER TECHNICAL TERMS

ENGLISH-LAOTIAN LEXICON

CAREER DEVELOPMENT CENTER
SCHOOL OF TECHNICAL CAREERS
SOUTHERN ILLINOIS UNIVERSITY
CARBONDALE, ILLINOIS

CLERICAL CLUSTER TECHNICAL TERMS

ENGLISH-LAOTIAN LEXICON

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LARRY HEPBURN, CENTER DIRECTOR

June 1981

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(ການອ່ານເລກຫຼັກນັບຈຳນວນ).

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(ການອ່ານເລກຫຼັກນັບຕຳແໜ່ງ).

Business Math Terms 14

(ຄຳກ່ຽວກັບເລກທຸລະກິດ).

Accounting Terms 19

(ຄຳກ່ຽວກັບການບັນຊີ)

CLERICAL: Typing - Parts of an IBM Selectric typewriter

ການພິມດີດ - ສ່ວນປະກອບຂອງເຄື່ອງພິມດີດ IBM Selectric.

Parts with an asterisk (*) are only found on the Selectric II typewriter.

ຕ່ອນທີ່ມີເຄື່ອງໝາຍ(*) ໃຊ້ກັບເຄື່ອງພິມຊະນິດ Selectric II ເທົ່ານັ້ນ.

The first number in the parentheses corresponds to that on the Selectric diagram; the second number to that on the Selectric II diagram.

ເລກຈຳນວນທຳອິດໃນວົງເລັບ ໃຊ້ກັບແຜນຜັງ Selectric

ເລກຈຳນວນທີ່ສອງ ໃຊ້ກັບແຜນຜັງ Selectric II

1. backspace key: (17;18) ແປ້ນກົດຖອຍຫຼັງ.

2. carrier: (9;9) ແປ້ນເລື່ອນເຈ້ຍໃຫ້ຂຶ້ນ-ລົງຕາມແຖວການ.

3. carrier return key: (19;21) ແປ້ນກົດໃຫ້ກັບມາທາງຊ້າຍສຸດຂອງເຈ້ຍ ເມື່ອພິມຈົບໝົດບັນທັດ.

4. clear view card holder with V notches: (6;6) ແປ້ນມີເຄື່ອງໝາຍຮ່ອງ V ພິມຢູ່ໃນລະດັບດຽວກັບບັນທັດພິມຢູ່.

5. copy guide scale: (4;5) ປຸ່ມສຳລັບໃຊ້ພິມ ເພື່ອວັດໝາຍ ຫົວ ເຈ້ຍການພິມ Copy ຫລາຍກ່ວາໜຶ່ງ.

6. cylinder: (10;11) ທ່ອນກົມໆ ໃຊ້ສຳລັບເລື່ອນເຈ້ຍຂຶ້ນລົງ.

7. express backspace key*: ແປ້ນສຳລັບໃຊ້ເລື່ອນໄປທາງຫຼັງ ຫລາຍແຖວ ຂອງບັນທັດດຽວກັນ.

8. half backspace lever*: ປຸ່ມຖອຍຫຼັງຄືນເຄິ່ງໜຶ່ງຂອງໄລຍະ.

9. home row keys: (23;25) ແປ້ນພິມຊຸມສຳລັບກົດນິ້ວ ແລະເລີ່ມ ໃນການພິມ.

10. impression control: (8;8) ແປ້ນກໍສຳລັບໃຊ້ກົດ ເພື່ອໃຫ້ຈັດແຈ້ງຂຶ້ນ.

11. index key: (18;18) ປຸ່ມເລື່ອນບັນທັດທີ່ມີ ໃຫ້ຊື່ກັບຕົວລົງເທົ່າ ການຫຍໍ້ຂຽນການ.

CLERICAL: Typing - Parts of an IBM Selectric typewriter

12. left cylinder knob with push-in variable line spacer: (32;34)
ປຸ່ມທີ່ຕ້ອງກົດເຂົ້າເພື່ອ ປັບລະດັບບັນທັດຖີ່ຕາມຕ້ອງການ ຢູ່ຂ້າງຊ້າຍ.

13. left margin set control: (30;32)
ປຸ່ມກຳນົດຊ່ອງວ່າງຂອງເຈ້ຍພິມ ດ້ານຊ້າຍ.

14. left shift key: (25;27)
ປຸ່ມກົດສຳລັບພິມ ຕົວພິມໃຫຍ່ ຢູ່ດ້ານຊ້າຍ.

15. line space selector: (11;12) ປ່ອມເລືອກບັນທັດ.

16. margin/dual pitch* scale: ສ່ວນທີ່ກຳນົດລະຍະຂອງຊ່ອງວ່າງຂອງ ເຈ້ຍດ້ານໜ້າ - ຫຼັງ.

17. margin release key: (29;31) ປຸ່ມເລື່ອນສຳລັບພິມ ຕໍ່ຈາກຕົວສຸດທ້າຍ ຂອງບັນທັດໃນສ່ວນທີ່ກຳນົດລະຍະຂອງຊ່ອງວ່າງດ້ານຫຼັງ.

18. multiple copy control: (33;37) ປຸ່ມສຳລັບໃຊ້ ເມື່ອຕ້ອງການພິມ ຫຼາຍແຜ່ນ.

19. paper centering guide*: ປຸ່ມສຳລັບກົດໃຫ້ເຈ້ຍ ຢູ່ທາງກາງຂອງເຈ້ຍ. (ສ່ວນຫຼາຍ ຢູ່ເລກ ໕໐).

20. paper guide: (2;2) ສ່ວນສຳລັບກັ້ນ ເຈ້ຍດ້ານໜ້າໃຫ້ ຢູ່ໃນລະຍະທີ່ ຕ້ອງການ.

21. paper guide scale: (1;1) ລະດັບຊ່ອງວ່າງ ສຳລັບກັ້ນໜ້າເຈ້ຍດ້ານໜ້າ ໃຫ້ຢູ່ໃນບ່ອນທີ່ຕ້ອງການ.

22. paper lock and paper rollers: (5;10) ແຜ່ນສຳລັບກົດໃຫ້ ເຈ້ຍ ເຄື່ອນທີ່ ແລະ ສຳລັບເລື່ອນເຈ້ຍ.

23. paper release lever: line finder (12;13) ປຸ່ມໃຊ້ສຳລັບດຶງກະດາດ ອອກຈາກແທ່ນພິມ.

24. paper table: (3;4) ຕົວເລກທີ່ໃຊ້ວາງເຈ້ຍໃຫ້ຢູ່ໃນລະຍະທີ່ຕ້ອງການ ເປັນນີ້ວ ຫຼື ເຊັນຕີແມັດ.

25. pitch identification: (31;33) ເລກບອກຊ່ອງໃຫຍ່ຂອງຕົວພິມ.

26. pitch lever*: ກ້ານຕັ້ງລະຍະ ຖີ່ຂອງບັນທັດ.

27. power switch: (20;22) ປ່ອມປິດເປີດເຄື່ອງພິມ.

28. ratchet release: line finder (14;14) ປຸ່ມທີ່ປ່ອຍໃຫ້ເຈ້ຍເລື່ອນໄປ ມາໄດ້ ຢ່າງສະບາຍ.

CLERICAL: Typing - Parts of an IBM Selectric Typewriter

29. right cylinder knob with page-end indicator: (13;15) ປຸ່ມດ້ານຂວາທີ່ມີເລກບອກ ເມື່ອເຈ້ຍທີ່ໃຊ້ພິມໝົດແລ້ວ.

30. right margin set control: (16;17) ປຸ່ມຕັ້ງໝັດຊ່ອງວ່າງເບື້ອງ ດ້ານຂວາ.

31. right shift key: (21;23) ປຸ່ມກົດຫາລົບພິມຕົວພິມໃຫຍ່ ຢູ່ ດ້ານຂວາ.

32. space bar: (22;24) ປຸ່ມເລື່ອນ ຫາ ລົບຊ່ອງໄວ້.

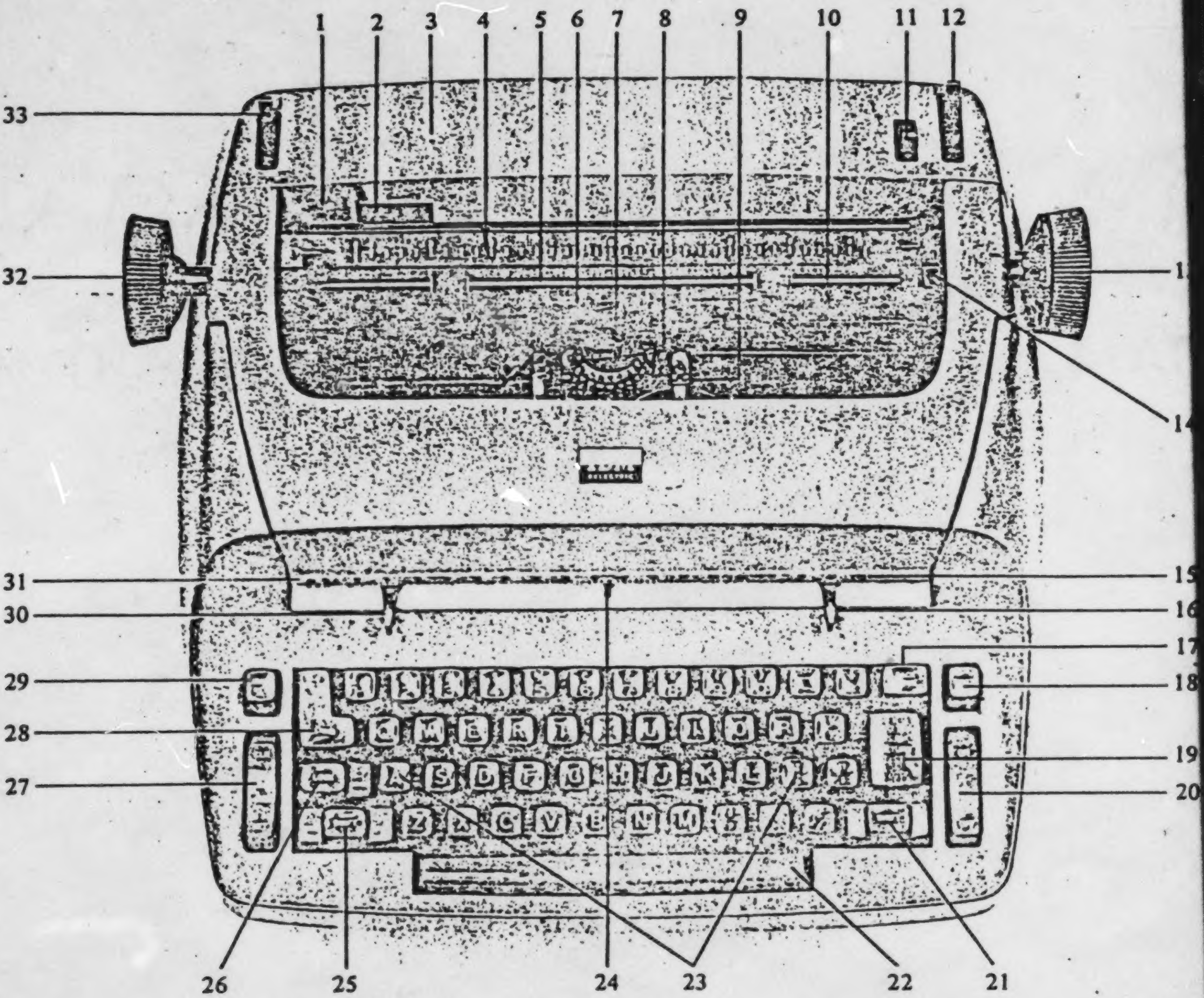
33. shift lock: (26;28) ປຸ່ມກົດຫາລົບພິມຕົວພິມໃຫຍ່ຕະຫລອດ.

34. tabulator key: (28;30) ປຸ່ມຂາລັບກົດ ລະ:ຍະ ໃຫ້ຕົວພິມເທົ່າກັບ ລະ:ຍະ ຂອງຕົວພິມຊ້ຽງເທົ່າ.

35. tabulator set and clear control: (27;27) ປຸ່ມຕັ້ງໝັດ ແລະ ລົບລະ:ຍະ ທີ່ເຈ້ຍພິມ ລຽງເປັນແຖວ.

36. typing element: (7;7) ຫົວພິມທີ່ມີຕົວພິມທັງໝົດລວມຢູ່.

37. typing position indicator at centering dot: (24;26) ປຸ່ມ x. ແຈ້ງບອກ ລະ:ຍະ ຕົວທີ່ກຳລັງພິມ ຢູ່ (ວ່າຢູ່ຊ່ອງໃດເມື່ອນີ້ ໄດ)


1
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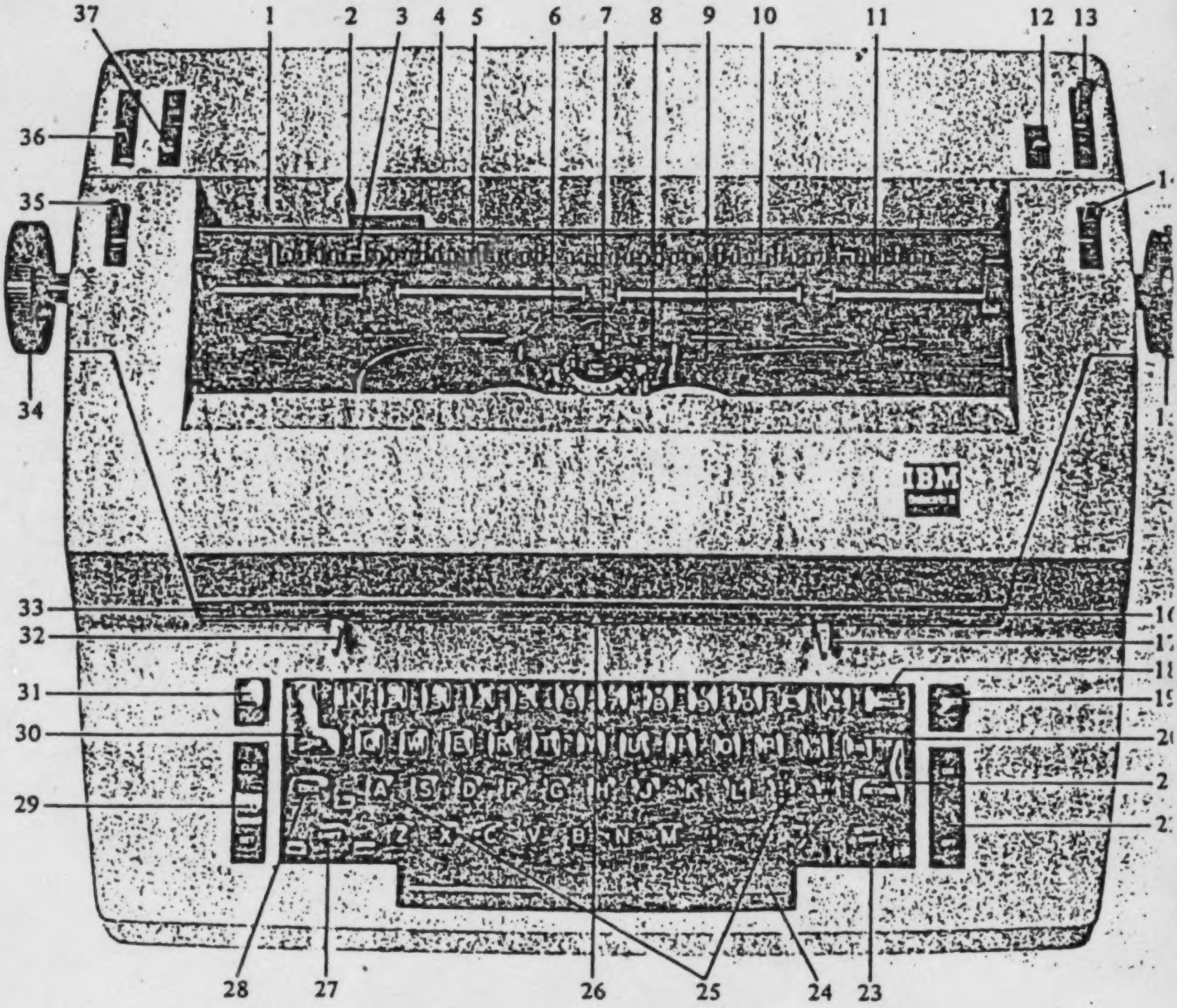
21

CONTROLS AND PARTS OF AN IBM SELECTRIC TYPEWRITER


37
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CONTROLS AND PARTS OF AN IBM SELECTRIC II TYPEWRITER

CLERICAL: Typing Terms ສັບທີ່ໃຊ້ໃນການພິມ

addressee notations: ໝາຍເຫດ, ມີສັງເກດ ເພື່ອຜູ້ຮັບຈົດໝາຍ ສ່ວນ ໜ່ວຍຢູ່ຈຸດ.

backspacing method: ການວາງຕໍາແໜ່ງ ກາງເຈ້ຍ ໂດຍການນັບຕົວໜັງສື 2 ຕົວ ຕໍ່ການກົດແປ້ນຖອຍຫຼັງ 1 ຄັ້ງ.

block style: ການພິມຈົດໝາຍ ເລີ່ມທຸກໆຫຍໍ້ໜ້າ ຕິດຊື່ກັບຫຼັກ.

body of letter: ເນື້ອຄວາມຂອງຈົດໝາຍ.

business letter: ຈົດໝາຍທຸລະກິດ.

carbon pack: ການໃສ່ເຈ້ຍກາບອນລະຫວ່າງເຈ້ຍພິມ ຕັ້ງແຕ່ສອງແຜ່ນ ຂຶ້ນໄປ.

centering: ວິທີວາງຕໍາແໜ່ງກາງໜ້າເຈ້ຍ

horizontal centering: ວິທີວາງຕໍາແໜ່ງກາງໜ້າເຈ້ຍ ທາງຂວາງ.

backspace-from-center-method: ວິທີວາງຕໍາກາງໜ້າເຈ້ຍ ໂດຍໃຊ້ວິທີ.

vertical centering: ວິທີວາງຕໍາກາງໜ້າເຈ້ຍ ທາງລວງ.

columnar heading: ການພິມຫົວຂໍ້ຂອງແຕ່ລະແຖວຊື່.

complimentary close: ຄໍາລົງທ້າຍຈົດໝາຍ ເຊັ່ນ Sincerely Yours.

footings: ການເພີ່ມຈໍານວນເລກຂັ້ນແຖວຊື່ ເຂົ້າໄປ.

footnotes: ໝາຍເຫດທີ່ຢູ່ທ້າຍໜ້າຂອງຈົດໝາຍ.

superior figures: ອັກສອນ ຫຼື ຕົວເລກ ສູງຂຶ້ນເທິງບັນທັດ.

indented paragraphs: ການຫຍໍ້ໜ້າ ທີ່ເລີ່ມຈາກຊ່ອງວ່າງໄວ້ຂ້າງໜ້າ ປະມານ ໕ - ໙ ຊ່ອງ.

CLERICAL: Typing Terms

inside address: ທີ່ຢູ່ຂອງຜູ້ຮັບ ຂຽນໃນຈົດໝາຍ.

leaders: 1. ຈຸດ ຫຼື ຂີດ ໃນຕາຕະລາງ ລະຫວ່າງ ລາຍການກັບຕົວເລກ.
2. ບົດນຳຂອງໜັງສືພິມ.

mailing notations: ໝາຍເຫດ ຫຼື ຂໍ້ສັງເກດ ໃນການສົ່ງຂອງ.

manuscript: ຕົ້ນສະບັບ.

bound: ການຫຍິບເຈ້ຍໃຫ້ເປັນປຶ້ມ.

left bound: ການຫຍິບເຈ້ຍໃຫ້ເປັນປຶ້ມ (ຫຍິບຂ້າງຊ້າຍຂອງເຈ້ຍ).

unbound: ການເຮັດປຶ້ມໂດຍບໍ່ໄດ້ຫຍິບ (ປ່ອຍເປັນແຜ່ນ).

margin: ຊ່ອງວ່າງຂ້າງໆເຈ້ຍ.

memoranda: ບົນທຶກ.

memorandum: ບົນທຶກ.

modified block style: ການພິມຈົດໝາຍທີ່ແຖວໜ້າ ຢູ່ຊື່ກັນໝົດ ຍົກເວັ້ນ ວັນທີ, ຄຳລົງທ້າຍ ແລະ ຊື່ ຢູ່ກາງໜ້າເຈ້ຍ.

page line gauge: ເຄື່ອງວັດ ຊ. ມ. ລ. ລະຫວ່າງການພິມ ຫຼື ຂີດເສັ້ນ

personal letter: ຈົດໝາຍສ່ວນຕົວ.

postal card: ເຈ້ຍສຳລັບຈົດໝາຍ ຂະໜາດ 3×5 ທີ່ບໍ່ຕ້ອງໃສ່ຊອງ.

proofreader's marks: ເຄື່ອງໝາຍ ການກວດອ່ານ.

punctuation: ເຄື່ອງໝາຍໃນການຂຽນ ເຊັ່ນ . , ; :

mixed: ໃນການພິມຈົດໝາຍໃຊ້ (:) ຕາມຫຼັງຄຳຂຶ້ນຕົ້ນ ແລະ (,) ຕາມຄຳລົງທ້າຍ.

open: ບໍ່ໃຊ້ເຄື່ອງໝາຍໃດໆ ທັງສິ້ນ ຕາມຫຼັງຄຳຂຶ້ນຕົ້ນ ຫຼື ລົງທ້າຍ

CLERICAL: Arithmetic Computation Terms

greater than (>): ຫຼາຍກວ່າ.

improper fraction: ສ່ວນທີ່ຈະຕ້ອງແຕກແຍກອອກ.

least common denominator (LCD): ສ່ວນທີ່ເໝືອນກັນແລະມີຈຳນວນນ້ອຍທີ່ສຸດ.

less than (<): ນ້ອຍກວ່າ.

lowest terms or simplest form: ເປັນສ່ວນນ້ອຍທີ່ສຸດ ຫຼື ງ່າຍທີ່ສຸດ.

minuend: ຕົວຖືກລົບ.

mixed number: ເລກ-ປະສົມ.

multiple: ຄູນ.

multiplicand: ຕົວຖືກຄູນ.

multiplication: ການຄູນ.

multiplier: ຕົວຄູນ.

numerator: ເລກຂອງສ່ວນ.

percentage: ເປີເຊັນ.

percent sign (%): ເຄື່ອງໝາຍເປີເຊັນ (%).

product: ຜົນທີ່ໄດ້ຮັບ.

quotient: ຜົນຮັບທີ່ໄດ້ຈາກການຫານ.

CLERICAL: Typing Terms

reference initials: ຊື່ຫຍໍ້ຂອງຜູ້ພິມຈົດໝາຍ.

return address: ທີ່ຢູ່ຂອງຜູ້ສົ່ງ.

rough draft: ຮ່າງຈົດໝາຍ.

salutation: ຄຳຂຶ້ນຕົ້ນ ເຊັ່ນ Dear Miss. Smith:

superior figures: ຕົວເລກສູງຂ້າງເທິງບັນທັດ.

tabulation: ການພິມລຽງເປັນແຖວ.

boxed tabulation: ການພິມໃສ່ໃນຊ່ອງຕາລາງທີ່ມູມ.

tabulator stop: ປຸ່ມໃນເຄື່ອງພິມດີດ ທີ່ລັກໄວ້ໃນການພິມ ຕາເວັນແຖວ.

timed writing: ການພິມຈັບເວລາ ເພື່ອຮູ້ວ່າໄດ້ຈັກຄຳຕໍ່ນາທີ.

title page: ປົກໃນຂອງໜັງສື.

topic outlines: ຮ່າງຫົວຂໍ້ທີ່ສຳຄັນ.

word division: ການແບ່ງຄຳ ເຊັ່ນ begin - ming.

zip code: ເລກ ໕ ຕົວ ທີ່ໝາຍຊື່ເຂດໃນອະເມລິກາ ເຊັ່ນ Illinois 62901.
ເພື່ອຄວາມສະດວກຂອງໄປສະນີ ຈະແຍກຈົດໝາຍ.

CLERICAL: Arithmetic Computation Terms

remainder:	ເສດທີ່ເຫຼືອຈາກການຫານ.
subtraction:	ລົບ.
subtrahend:	ຕົວຖືກລົບອອກ.
sum or total:	ສ່ວນລວມ ລວມທັງໝົດ.
whole number:	ຕົວເລກທີ່ບໍ່ມີເສດສ່ວນ (ຈຳນວນເຕັມ).

CLERICAL: Business Mathematics ເລກທຸລະກິດສຳລັບສມຽນ.

Reading Whole Numbers: ການອ່ານເລກຈຳນວນເຕັມ.

1	one	ວັນ
2	two	ທູ
3	three	ທຣີ
4	four	ໂຟ
5	five	ຟາຍ
6	six	ຊິກສ
7	seven	ເຊເວັນ
8	eight	ເອທ
9	nine	ນາຍ
10	ten	ເທັນ
11	eleven	ອີເລເວັນ
12	twelve	ທເວລວເວິ
13	thirteen	ເທີທີນ
14	fourteen	ໂຟທີນ
15	fifteen	ຟິຟທີນ

CLERICAL: Business Mathematics

Reading Whole Numbers:

16	sixteen	ຊິກສ໌ທີ້ນ
17	seventeen	ເຊເວັນທີ້ນ.
18	eighteen	ເອດທີ້ນ
19	nineteen	ນາຍທີ້ນ.
20	twenty	ທະເວັນຕີ້.
21	twenty-one	ທເວັນຕີ້ - ວັນ
22	twenty-two	ທເວັນຕີ້ - ທູ.
23	twenty-three	ທເວັນຕີ້ - ທຣີ.
24	twenty-four	ທເວັນຕີ້ - ໂຟ
25	twenty-five	ທເວັນຕີ້ - ຟາຍ
26	twenty-six	ທເວັນຕີ້ - ຊິກສ໌
27	twenty-seven	ທເວັນຕີ້ - ເຊເວັນ
28	twenty-eight	ທເວັນຕີ້ - ເອດ
29	twenty-nine	ທເວັນຕີ້ - ນາຍ
30	thirty	ເທີ້ຕີ້
40	forty	ຟໍຕີ້

CLERICAL: Business Mathematics

Reading Whole Numbers:

50	fifty	ហ្វីហ្វធី.
60	sixty	ស៊ិកស្ទី.
70	seventy	សេវេនធី.
80	eighty	អេយធី
90	ninety	ណាយធី.
100	one hundred	វ័នហ័នដ្រេដ
101	one hundred one	វ័នហ័នដ្រេដ វ័ន.
110	one hundred ten	វ័នហ័នដ្រេដ ធេន.
150	one hundred fifty	វ័នហ័នដ្រេដ ហ្វីហ្វធី.
181	one hundred eighty-one	វ័នហ័នដ្រេដ អេយធីវ័ន.
200	two hundred	ធូហ័នដ្រេដ.
201	two hundred one	ធូហ័នដ្រេដ វ័ន.
211	two hundred eleven	ធូហ័នដ្រេដ អ៊ីឡេវេន.
300	three hundred	ធ្រី ហ័នដ្រេដ.
1,000	one thousand	វ័ន ថោវស៊ិន
1,100	one thousand, one hundred; (eleven hundred) វ័ន ថោវស៊ិន, វ័ន ហ័នដ្រេដ; (អ៊ីឡេវេន ហ័នដ្រេដ)	

CLERICAL: Business Mathematics

Reading Whole Numbers:

1,200	one thousand, two hundred; (twelve hundred) ວັນ ທາວຊັນ, ທູ ຮັນເດຣດ; (ທແວວເວ້ ຮັນເດຣດ).
1,900	one thousand, nine hundred; (nineteen hundred) ວັນ ທາວຊັນ, ນາຍຮັນເດຣດ; (ນາຍທີນ ຮັນເດຣດ).
2,000	two thousand ທູ ທາວຊັນ.
2,001	two thousand, one ທູ ທາວຊັນ, ວັນ.
2,011	two thousand, eleven ທູ ທາວຊັນ, ອີເລເວັນ.
2,100	two thousand, one hundred; (twenty-one hundred) ທູ ທາວຊັນ, ວັນ ຮັນເດຣດ; (ທເວັນທີ້-ວັນ ຮັນເດຣດ).
2,299	two thousand, two hundred ninety-nine; (twenty-two hundred ninety-nine) ທູ ທາວຊັນ, ທູ ຮັນເດຣດ ນາຍທີ້-ນາຍ.
9,000	nine thousand ນາຍ ທາວຊັນ.
10,000	ten thousand ເທັນ ທາວຊັນ.
15,000	fifteen thousand ຟິຟທີນ ທາວຊັນ
60,000	sixty thousand ຊິກສ໌ທີ້ ທາວຊັນ.
100,000	one hundred thousand ວັນ ຮັນເດຣດ ທາວຊັນ.
400,000	four hundred thousand ໂຟ ຮັນເດຣດ ທາວຊັນ.
401,000	four hundred one thousand ໂຟ ຮັນເດຣດ ວັນ ທາວຊັນ.
550,000	five hundred fifty thousand ຟາຍ ຮັນເດຣດ ຟິຟທີ້ ທາວຊັນ.

CLERICAL: Business Mathematics

Reading Whole Numbers:

1,000,001	one million, one	ວິ້ນ ມ໊ ລ້ຽນ, ວົ້ນ.
99,000,001	ninety-nine million, one	ນະເຍຕິ໊-ນະເຍ ມ໊ ລ້ຽນ, ວິ້ນ.
100,000,001	one hundred million, one	ວິ້ນ ປີ້ນ ໂຄຣດ ມ໊ ລ້ຽນ, ວິ້ນ.

CLERICAL: Business Math - Reading Numbers

Names of Whole Number Digits: ການອ່ານໜ່ວຍຂອງເລກຈຳນວນເຕັມ.

1	one	ວັນ.
10	ten	ເທັນ.
100	hundred	ຮັນເດຣດ.
1,000	thousand	ທາວຊັນ.
10,000	ten thousand	ເທັນ ທາວຊັນ.
100,000	hundred thousand	ຮັນເດຣດ ທາວຊັນ.
1,000,000	million	ມິລຽນ.
10,000,000	ten million	ເທັນ ມິລຽນ.
100,000,000	hundred million	ຮັນເດຣດ ມິລຽນ.
1,000,000,000	billion	ບິລຽນ.
10,000,000,000	ten billion	ເທັນ ບິລຽນ
100,000,000,000	hundred billion	ຮັນເດຣດບິລຽນ
1,000,000,000,000	trillion	ທຣິລຽນ.

Sample Readings: ການອ່ານເລຂຕ່າງໆ.

4,076	four thousand, seventy-six ໂຟ ທາວຊັນ, ເຊເວັນທີ້-ຊິກຊ໌.
40,076	forty thousand, seventy-six ຟໍຕີ້ ທາວຊັນ, ເຊເວັນທີ້-ຊິກຊ໌.

CLERICAL: Business Math - Reading Numbers

Names of Whole Number Digits:

400,706	four hundred thousand, seven hundred ໂຟ ຮັນເດຣດ ທາວຊັນ, ເຊເວັນ ຮັນເດຣດ.
4,000,706	four million, seven hundred six ໂຟ ມິລຽນ, ເຊເວັນ ຮັນເດຣດ ຊິກສ໌.
4,007,006	four million, seven thousand, six ໂຟ ມິລຽນ, ເຊເວັນ ທາວຊັນ, ຊິກສ໌.
40,070,006	forty million, seventy thousand, six ຟໍຕີ້ ມິລຽນ, ເຊເວັນຕີ້ ທາວຊັນ, ຊິກສ໌,
400,700,006	four hundred million, seven hundred thousand, six ໂຟ ຮັນເດຣດ ມິລຽນ, ເຊເວັນ ຮັນເດຣດ ທາວຊັນ, ຊິກສ໌.

(3,542,461,436,599) is read as: three trillion, five hundred forty-two billion, four hundred sixty-one million, four hundred thirty-six thousand, five hundred ninety-nine.

ທຣີທຣຽວລຽນ, ຟາຍ ຮັນເດຣດ ຟໍຕີ້-ທູ ບີລຽນ, ໂຟ ຮັນເດຣດ ຊິກສຕີ້-ວັນ ມິລຽນ, ໂຟ ຮັນເດຣດ ເທີຕີ້-ຊິກສ໌ ທາວຊັນ, ຟາຍ ຮັນເດຣດ ນາຍຕີ້-ນາຍ.

CLERICAL: Business Math

Reading Ordinal Numbers: ການ ອ່ານ ເລກ ລຽງ ລະດັບ.

1st - first:	ເຟີສທ.
2nd - second:	ເຊັກເກີນ.
3rd - third:	ເທີດ
4th - fourth:	ໂຟທ.
5th - fifth:	ຟີຟທ.
6th - sixth:	ຊິສທ.
7th - seventh:	ເຊເວັນທ
8th - eighth:	ເອທ.
9th - ninth:	ນາຍທ.
10th - tenth:	ເທັນທ.
11th - eleventh:	ອີເລເວັນທ.
12th - twelfth:	ທແວວທ.
13th - thirteenth:	ເທີ ທີນທ.
14th - fourteenth:	ໂຟ ທີນທ.
15th - fifteenth:	ຟີຟ ທີນທ.

CLERICAL: Business Math

Reading Ordinal Numbers:

16th - sixteenth: ຊິກສຕີນທ.

17th - seventeenth: ເຊເວັນຕີນທ.

18th - eighteenth: ເອດຕີນທ

19th - nineteenth: ນາຍຕີນທ.

20th - twentieth: ທເວັນຕີເອັທ. .

21st - twenty-first: ທເວັນຕີ - ເຟີສທ.

22nd - twenty-second: ທເວັນຕີ - ເຊັກເຕີນ.

23rd - twenty-third: ທເວັນຕີ - ເຕີດ.

24th - twenty-fourth: ທເວັນຕີ - ໂຟທ.

30th - thirtieth: ເທີຕີເອັທ.

40th - fortieth: ຟໍຕີເອັທ.

50th - fiftieth: ຟິຟຕີເອັທ.

60th - sixtieth: ຊິກສຕີເອັທ.

70th - seventieth: ເຊເວັນຕີເອັທ.

80th - eightieth: ເອທຕີເອັທ.

90th - ninetieth: ນາຍຕີເອັທ.

CLERICAL: Business Math

Reading Ordinal Numbers:

100th - one-hundredth: ວັນ - ຮັ່ນເດຣດທ.

1,000th - one-thousandth: ວັນ - ທາວຊັ່ນທ.

CLERICAL: Accounting Terms

account: ບັນຊີ ແລກປ່ຽນ ທາງ ທຸລະກິດ.

account balance: ບັນຊີ ງົບດຸນ.

accountant: ນັກ ບັນຊີ.

accounting: ການ ບັນຊີ.

accounting equation: ສົມການວ່າ ຊັບສົມບັດ = ໜີ້ ບວກ ເງິນທຶນ.

accounting cycles: ບັນຊີ ໝູນວຽນ ນຶ່ງປີ ຈະຕັ້ງຕົ້ນ ວັນເດືອນໃດກໍໄດ້.

assets: ຊັບສົມບັດ.

autographic register: ເຄື່ອງມື ບັນທຶກ ການແລກປ່ຽນ ເງິນ ທີ່ມີ ລາຍ
ເຊັນ ສົ່ງມາ ຕວັດ ນີ້:

balance sheet: ເຈ້ຍ ບັນຊີ ທີ່ສະແດງວ່າ ມີ ຊັບສົມບັດ ເທົ່າໃດ, ມີ ໜີ້
ເທົ່າໃດ, ແລະ ມີ ທຶນ ເຫຼືອ ເທົ່າໃດ.

balancing an account: ງົບດຸນ ບັນຊີ

business transaction: ການແລກປ່ຽນ ເງິນ ກັບ ສິ່ງຂອງ ຫຼື ບໍລິການ.

capital: ເງິນທຶນ

cash journal: ບັນຊີ ເງິນສົດ.

chart of accounts: ຊື່ ລະຫັດ ແລະ ເລກໜ້າ ຂອງ ບັນຊີ

check: ໃບ ແລກປ່ຽນ ແທນເງິນ ທີ່ ທະນາຄານ ຈ່າຍ ຕາມ ລາຍເຊັນ ແລະ ຈຳ
ນວນເງິນ.

closed account: ປິດ ບັນຊີ ຫຼື ຍົກເລີກ ບັນຊີ ນັ້ນ.

CLERICAL: Accounting Terms

closing entry: ລົງຫັກໃນວ່າ ຍ້າຍໄປບັນຊີອື່ນ.

closing the ledger: ການຍ້າຍ ຍອດເງິນ ລາຍໄດ້ ລາຍຈ່າຍ ຈາກບັນຊີຫົວ ສິບໄປ ສະຫຼຸບບັນຊີ ເງິນເຂົ້າ ເງິນອອກ.

combined entry: ການເອົາບັນຊີທີ່ມີລາຍຮັບ ລາຍຈ່າຍ ປະສົມກັນ ຂຽນ

credit: ການເອົາບັນຊີ ລາຍຮັບ ສ່ວນຫຼາຍ ດ້ານຂວາຂອງ ບັນຊີ.

creditor: ເຈົ້າໜີ້.

debit: ຫັກອອກຈາກບັນຊີ

double-entry accounting: ລະບົບ ການລົງບັນຊີທີ່ມີ ລາຍຮັບ ລາຍຈ່າຍ ລວມພ້ອມກັນ.

entry: ການລົງບັນຊີເງິນສົດ.

equities: ເຄົ້າທຶນ ຊັບສົມບັດ.

expense: ລາຍຈ່າຍ.

footings: ການລວມສ່ວນຍ່ອຍ ກ່ອນທີ່ຈະລວມຍອດ

general journal: ບັນຊີເງິນສົດທີ່ມີ ຂຽນ ຮຽງຕ່ອງ.

income: ລາຍໄດ້.

income and expense summary: ລາຍໄດ້ ລາຍຈ່າຍ.

journal: ການລົງບັນທຶກ ຕັ້ງແຕ່.

journalizing: ການວິໄຈ ການແຍກປະເພດ ທຸລະກິດ ລົງໃນ ບັນຊີ ລາຍຮັບ ຫຼື ລາຍຈ່າຍ.

ledger: ປຶ້ມເງິນບັນຊີທີ່ໂອນມາຈາກ Journal.

CLERICAL: Accounting Terms

liability: ໜີ້ ຫຼື ພາລະ. ເງິນໜີ້.

loss: ຂາດທຶນ.

open account: ບັນຊີທີ່ ລົງ ປະຈຳເດືອນ ຂອງລູກໜີ້ ຕໍ່ ທີ່ ນີ້ ຂອງ.

opening an account: ເປີດ ບັນຊີ ຂຽນຊື່ ແລະ ນຳເບີ ຂອງລູກໜີ້ ເງິນ ບັນ ທີ່ເກີດ ເທົ່າ ຂອງ ທ່ານ ບັນຊີ.

opening entry: ການເລີ່ມ ບັນຊີ ໃນ General Journal ເພື່ອ ລົງ ບັນທຶກ ລາຍຍອດ ການ ເລີ່ມຕົ້ນ ຂອງ Balance Sheet.

post-closing trial balance: ການ ທົດ ຂອງ ງົບ ດຸນ ຫຼັງ ຈາກ ປິດ ບັນຊີ.

posting: ຍ້າຍ ບັນ ທຶກ ລົງ ໃນ ບັນຊີ.

profit: ກຳໄລ.

proprietor: ເຈົ້າ ຂອງ ກິດ ການ.

proving cash: ເງິນ ສົດ ທີ່ມີ ຢູ່.

single entry accounting: ບັນຊີທີ່ ລົງ ລາຍໄດ້ ຫຼື ລາຍຈ່າຍ ເທົ່ານັ້ນ.

source document: ຫຼັກຖານ ຕ່າງໆ ທີ່ຈະ ເອົາ ລົງ ບັນຊີ.

T account: ບັນຊີ ຮູບ (T) ຊຶ່ງ ແຍກ ລາຍໄດ້ ອອກ ຈາກ ລາຍຈ່າຍ ທີ່ ມີ ຢູ່ ຫົວຂໍ້ ບັນຊີ.

trial balance: ການ ພິສູດ ຍອດ ລວມ ຂອງ ລາຍຮັບ ລາຍຈ່າຍ.